

TaxStream Online User Manual

v1.4.0



THOMSON
TAX & ACCOUNTING

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Chapter 1: Overview

This chapter will familiarize a user with the basic terminology and functionality in TaxStream. The provision calculation, the user interface and TaxStream specific concepts will be described. This chapter will be the building blocks for the rest of the user manual.

Overview of FAS 109 Calculations

Current Provision Calculation

	Pre-Tax Book Income
±	Deductible State Tax
±	Permanent Differences
±	Temporary Differences
±	Net Operating Loss Reclass
=	Taxable Income
X	Tax Rate
=	Tax Amount
±	After Tax Temporary Differences
±	Tax Adjustments
=	Current Tax Provision

Deferred Provision Calculation

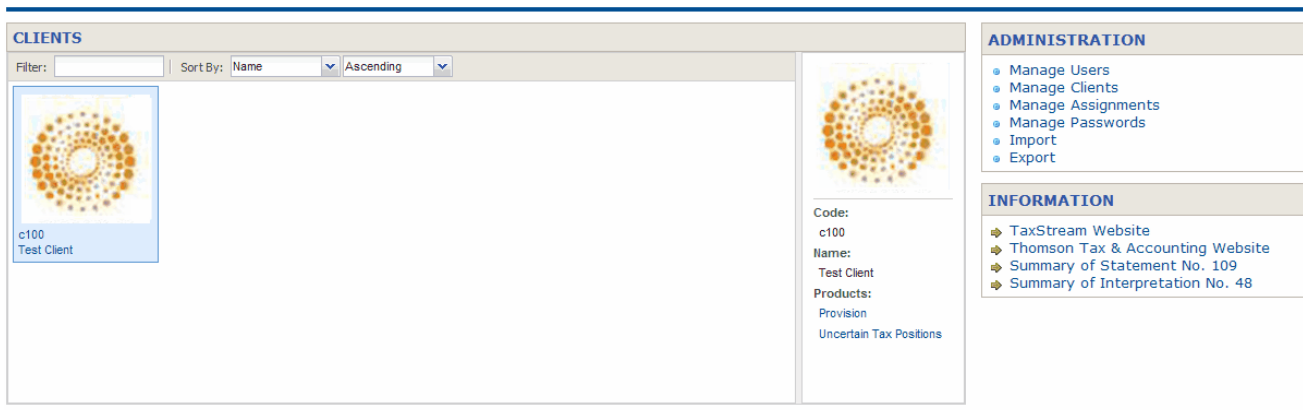
	Beginning Deferred Tax Asset (Liability)
±	Balance Sheet Only Adjustment
-	Ending Deferred Tax Asset (Liability)
±	Currency Translation Adjustment - Offset
±	Deferred Provision Only Adjustment
=	Deferred Tax Provision

Total Provision Calculation

	Current Tax Provision
+	Deferred Tax Provision
±	Equity Adjustment
+	State Tax Provision
=	Total Tax Provision

User Interface

The home page is the first page a user sees when login in; in the upper right hand side you will see a "welcome, user" message with the option to sign out. There is a Clients Menu that displays the client(s) available to the signed in user. If the user is assigned to one or more clients then the system makes it easy to find clients by filtering by name, or sorting the list in ascending or descending order. When the user clicks on the desired client the menu on the side will display that client's code name, and products available. At this point the user can decide to enter the provision module or the [Uncertain Tax Position \(UTP\)](#) ^[107] Module. Access to each module will vary based on the user's rights and the TaxStream license.



In the home page there is an information section. This section displays links to TaxStream's as well as Thomson Websites, a Summary of FAS 109 as well as FIN 48 from FASB.

In addition to the sections that are available to everyone there is a section only available to a [system administrator](#)^[18]. All aspects of the system set-up are created and managed in this section. This section is only displayed and is only accessible by a user with System Administrative rights.

Function Sections

Once the user clicks on the provision product they'll be presented with six function sections. The Function sections allow the user to navigate various parts of the system. The sections are displayed in a tree format; access to each section will vary based on the user's rights and the TaxStream license. The sections divide the different areas of TaxStream. Typical functions sections are:

[Data Entry](#)^[39]

- All aspects of data entry and editing are managed in this section. View & modify data in one of three areas: DataSet, Unit and State

[Data Import/Export](#)^[56]

- All aspects of importing/exporting data is managed in this section. Multiple units can populated with data using either Spreadsheet Import or Bridge Import functionality. A user can also export a complete dataset into an Import Numbers Spreadsheet.

[Reporting](#)^[61]

- All aspects of reporting are managed in this section. All reports are displayed in this section including Batch Exporting (to excel).

[Administration](#)^[19]

- All aspects of both modules set-up are created and managed in this section. This section is only displayed and is only accessible by a user with at least [client level Administrative rights](#)^[18].



[Mappings](#)^[32]

- All aspects of the mappings set-up are created and managed in this section. This section is only displayed and is only accessible by a user with at least [client level Administrative rights](#)^[18].

[Categories Import/Export](#)^[37]

- All aspects of exporting categories is managed in this section. A user can mass populate the system with the proper set-up; they can also export the complete set-up Import Categories Spreadsheet. This section is only displayed and is only accessible by a user with at least [client level Administrative rights](#)^[18].

Navigator

The Navigator determines what will be displayed in the work area where data can be entered, modified, exported or viewed in the reports. The functions sections are shown in the navigator. The options are arranged in a tree-like hierarchy that can be expanded or contracted. For example, clicking on the  beside Data Review will reveal DataSet, Unit, and State menu trees. Clicking on the  beside an option will contract the sub-option menus.

Data Entry

View & modify data in one of three areas: DataSet, Unit and State

- DataSet - options for administrative users to define Dataset Parameters.
- Unit - federal/national data for the dataset/unit designated in the Control Center is separated by data type so that it can easily be entered or modified.
- State - state/jurisdiction specific data for the dataset/unit/state designated in the Control Center is separated by data type so that it can easily be entered or modified.
- NOTE: Read Only datasets will allow the users to review data, but they will be unable to edit the data.

Data Import/Export

Electronically populates the Data Review screens for multiple units with data using either Spreadsheet Import or Bridge Import functionality.

- Spreadsheet Import (Dataset) - ability to migrate data populated on import templates.
- Bridge Import - ability to bring in general ledger data in text file format.

Export all the data in the dataset to an Excel spreadsheet.

- Export Selected Dataset - choose to export the data entered in the dataset for the dataset designated in the Control Center. The file generated can be re-imported in the Data Import section.

Reporting

View reports at Unit, Filing Group, Sub Consolidated or Consolidated levels. The report choices are similar at each level.

- Administration - allows Administrative users to Regenerate & Reset Report Data.
- Batch Reporting- To export multiple reports use the batch reporting function. There you can choose all the reports that will be generated in the batch file. In any of the sections, the user can choose more than one option by holding the Ctrl key while making selections. Choose the Sub-consolidation and or units; the Dataset that the reports should be based on; and the reports in the appropriate view. The user can decide the type of output file excel or PDF by choosing a format. Click Print... to send the reports to the for the user's machine.
- Unit - choose to view reports based on the dataset/unit designated in the Control Center.
- Filing Group (Federal) - choose to view reports based on the filing group determined by the dataset/unit designated in the Control Center.
- Sub-Consolidated – choose to view reports based on the a sub grouping of unit data entered in the dataset/subcon designated in the Control Center.
- Consolidated - choose to view reports based on the all the unit data entered in the dataset designated in the Control Center.

Administration

All aspects of the system set-up are created and managed in this section. This section is only accessible by a user with Administrative rights.

- General- allows Administrative users to create datasets, units, countries, states etc
- Assignment- allows administrative users to assign permissions to specific users, and units.
- Unit Attributes- allows administrative users to create all unit attributes, perms, temps, tax adjustments ect.
- State Attributes - allows administrative users to create all state attributes, after tax and after appt. temps, tax adjustments etc.

Mappings

All aspects of the mappings set-up are created and managed in this section. This section is only

- accessible by a user with Administrative rights.
- Bridge Mappings- The bridge functionality requires these mappings to be established to transfer data from the general ledger format to the provision.
- Tax Basis Balance sheet Mappings- The Tax Basis lines are used to map book/tax differences to the tax basis balance sheet.

[Categories Import/Export](#) ^[37]

All aspects of the Import/Export system set-up are created and managed in this section. This section is only accessible by a user with Administrative rights.

- Import Categories- Allows Administrative users to import the system set-up instead of configuring it on screen.
- Import Categories Archive- Shows the user the last import log.
- Import Reporting Dataset-allows Administrative users to import the system set-up of reporting datasets.
- Import Reporting Dataset Archive- Shows the user the last import log.
- Export Categories - Allows Administrative users to export the system set-up.

Control Center

The Control Center filters the information to be displayed in the [navigator](#) ^[10]. The choices made in the control center may also impact some of the entry screens or report views available. The five selection choices in the control center are:

Dataset

- There are two types of [datasets](#) ^[13]. The provision (PROV) and the Compliance (COMP) datasets both will be available in the Control Center.
- The drop down will display a list of the datasets. The list has all available datasets for the function tab that the user has been given permission to.
- Reporting Datasets are displayed in their own sections in the dataset drop down. There are three category of datasets Standalone, Additive Reporting and Sequential [Reporting datasets](#) ^[14]. Each dataset is listed below its category.
- To choose a dataset, click on the name that should be used to display data or view reports. To search in the dataset list, click on any dataset and use the keyboard to type the first characters in the name to have the list filter.

Unit

- The drop down will display a list of the [units](#) ^[14] that the user has been given permission to.
- To choose a unit, click on the name that should be used to display data or view reports. To search in the unit list, click on any unit and use the keyboard to type the first characters in the name to have the list filter.

State

- There are [pre-populated states](#) ^[108] and user defined states and jurisdictions.
- To choose a state/jurisdiction, click on the name that should be used to display data or view reports. To search in the state/jurisdiction list, click on any state/jurisdiction and use the keyboard to type the first characters in the name to have the list filter.

Sub-Consolidations

- The drop down will display a list of the [sub-consolidation](#) ^[14] that the user has been given permission to.
- To choose a sub-consolidation, click on the name that should be used to display reports. To search in the sub-consolidation list, click on any sub-consolidation and use the keyboard to type the first characters in the name to have the list filter.

Currency

- There are two types of currency views of the reports - Reporting and Local.

- To choose a currency, click on the currency type that should be used to displayed reports.

TaxStream Concepts

The following defines terminology used in TaxStream to identify different concepts.

Codes

Category items created and maintained in TaxStream requires that a unique code be assigned to them.

- Most codes are user defined and can be any combination of alpha & numeric characters including spaces as long as each code is unique.
- If codes have been established in other systems, consider reusing them in TaxStream to create a one to one relationship with data in other systems.
- There are [system codes](#)^[13] that are used in automatic postings and other code conventions that will present data differently.
- Administrative users are responsible for creating and maintaining codes.

System Codes

There are some codes that the system either requires or codes that if used will behave differently than other codes. The description for system codes can be modified in the Administration section, but the code should not be modified.

- Valuation Allowance Automation system codes: Temporary Difference codes - VA_SYS_PTTD_C & VA_SYS_PTTD_NC; NOL Temporary Difference codes - VA_SYS_NOLTD_C & VA_SYS_NOLTD_NC; After Tax Temporary Difference codes - VA_SYS_ATTD_C & VA_SYS_ATTD_NC.
- NOL Temporary Difference code - NOL_SYS. The code can be extended (e.g. NOL_SYS_2007)
- [Non Cash Tax Adjustments](#)^[95] code: NC_. The code can be extended (e.g. NC_FIN 48)

Naming Convention

When naming a [component](#)^[18] or a [dataset](#)^[19] in the system please refrain from using the following characters: ampersand (&), forward slash (/), backward slash (\), greater than (>), less than (<), grave accent (`), single quote ('), double quotes ("). These characters may cause problems in the system, with exporting, viewing and maybe even modifying data.

Datasets

Datasets define the periods of time and type of data that is being captured.

- A blank dataset can be created or an existing dataset can be copied or rolled over to new datasets using the [Datasets](#)^[19] functionality.
- A dataset can be made for Provision (PROV) or Compliance (COMP). If a user wishes to calculate estimated payments then they should designate the dataset as Compliance, otherwise they should designate it as Provision.
- Provision Datasets can be combined using the [Reporting Dataset](#)^[20] functionality.
- Datasets can be either open for editing or Read-only. A user can make it read-only by tagging it as such in the administration section or by making it part of a [sequential dataset](#)^[20]. Read Only datasets will allow the users to review data, but they will be unable to edit the data.
- Administrative users are responsible for creating and maintaining [Datasets](#)^[19].

Reporting Datasets

Reporting Datasets allows the combination of datasets.

- The two types of Reporting Datasets that are used for reporting purposes are [Sequential](#)^[20] and [Additive](#)^[20].
- The reporting datasets will be listed in the control center below the single datasets and are shown in their sections Additive or Sequential .
- Datasets that are member of a sequential reporting dataset will be automatically Read-only.
- Administrative users are responsible for creating and maintaining [Reporting Datasets](#)^[20].

Units

Units allow data to be entered and organized.

- A unit can be a legal entity, a cost center, a department, division, etc and should be the lowest level of detail available to achieve all reporting requirements.
- Units can be combined with other units to create multiple [sub-consolidations](#)^[14] to achieve various representations of the data.
- The attributes of units can be grouped with other units using the [filing groups](#)^[14].
- Administrative users are responsible for creating and maintaining [Units](#)^[21].

Sub-Consolidations

Sub-consolidations allow Units to be combined to achieve additional views of the data.

- Units can be in multiple sub-consolidations without impacting the integrity of the consolidated view. Some uses of sub-consolidations are management reporting, US Domestic Tax Return Filing view, State groupings, Regional reporting (EMEA, APAC etc).
- Sub-consolidations can be consolidated as well in reports in a [CSC](#)^[105] report views.
- Administrative users are responsible for creating and maintaining [sub-consolidations](#)^[21].

Filing Group

A filing group allows the attributes of a "child" unit to roll up to a "parent" unit.

- In the Unit Details and State Details the unit can remain a parent unit or it can be designated as a child of another parent unit. By being the child of a parent, the child's automation choices and resulting attributes will transfer to the parent.
- There are filing group specific reports to show the results of the relationship with other units.





Tag Letters

Tag letters allow the user to designate data as originating from a specific source.

- Tags are often also referred to as Source Tags or Src Codes.
- Any letter of the alphabet can be assigned a description and used. The letter "A" is used by the system for automation so we suggest not changing the purpose of that tag since it could lead to misleading results.
- The Administrator can [assign a source name](#)^[23] to any letter so that it will appear in the drop down of a data entry screens.
- A tag letter can also be determined to identify imported data and bridged data.
- The Deferred Balance report can be configured in the [Managed Deferred Rollforward](#)^[17] section so that the activity displays in different user defined columns.

Manage Attachments

Data can be supported by attaching documentation files to the entries for book/tax differences, many system attributes, mappings, payable and intercompany.

- After data has been entered and saved, the Attachments icon  will display to the left of the code/description.
- The attachment screen allows the user to enter notes and or responses to notes and one or many files.
- The date, time and user that attached the file will be captured in the attachment screen.
- On the data review screen, if only notes have been attached, the attachment icon  will display left of the code for any entry with an attachment. If a file has also been attached, the attachment icon  will display with an additional paper clip.
- A list of all the attachments can be viewed in the [Attachments](#)  report.



Records - Unit/State

Unit records are required to enter data in a dataset.

- Each unit has a Unit Record when it is activated in a dataset. Additionally, an activated unit can have a State Record for each state that is activated under the unit.
- If there is no record, a message will display that states The unit is not active for this dataset. Click on the Activate button to create the record.
- When a unit or state has a record, then data can be entered and the unit/state will appear in reports.
- The unit/state record can be removed from the dataset by deactivated the unit in the Unit Details or state in the State Details screen. Use caution when deactivating a unit since it will erase all information for that unit including states for that dataset.
- Records will rollover or copy when datasets are rolled over or copied.

Include for State

The include for state determines what items will flow from the federal provision to the state provision.

- When a [permanent](#)  or [temporary](#)  difference is created in the Administration section the user must choose whether or not the difference should be included or excluded from the state provision calculation.
- This designation can not be modified once the permanent or temporary difference has been used in the provision or compliance dataset.

Current/Non-Current

Entries that impact the deferred tax accounts need to be designated as either current or non-current.

- In the data entry screen for Temporary, NOL and After Tax Temporary Differences there is a drop down choice to choose C for Current or NC for Non-Current.
- The Deferred Balances & NOL Balances reports can be filtered to view the current and non-current balances separately.
- The Temp Diff Summary report displays the current and non-current balances by asset and liability.

Parameters

Parameters allow an instance of TaxStream to be configured to make certain functionality, calculations, report views and other items available to the user.

- The four types of parameters are [System](#) , [Dataset](#) , [Unit](#)  and [State](#) .

Audit Trail

All entries made in the software are captured in the Audit Trail.

- The entries to the categories are tracked separately from the other data.
- Administrative users are able to view the audit trail details. The [View Audit Trail](#)²⁵ and [View Categories Audit Trail](#)²⁶ can be found in the Administration section under General.
- The filters at the top of the audit trail screens allow the data to be filtered. Since there can be a significant number of entries be sure the filter is narrow data so that it can be generated in a reasonable amount of time.

Reporting Levels

The reporting levels allow the data to be combine and displayed at different unit level views. The four reporting levels are Unit, Filing Group, Sub-Consolidated and Consolidated.

- Unit level will display reports based on the unit choice in the Control Center.
- Filing Group level will display reports based on the parent unit of the unit choice in the Control Center.
- Sub-Consolidated level will display reports based on the subcon choice in the Control Center.
- Consolidated level will display reports based on all the units in the dataset.

Currency

All entries made in the software are considered at a local currency level.

- The entries are converted to reporting currency using the appropriate [foreign exchange rates](#) ⁹⁶.
- Unit level reports can be displayed in either Local or Reporting currency by changing the currency in the Control Center. Consolidated and Sub-Consolidated level reports can be displayed in either Local or Reporting currency if all the units have the same assigned [currency code](#) ¹¹².
- The necessary [currency translation adjustment](#) ⁹⁶ will be automatically computed based on the entered foreign exchange rates for the unit and displayed on the appropriate reports.

Activity/Deferred Only/Balance Sheet Only

Entries that impact the deferred tax accounts need to be designated as activity, deferred only or balance sheet only.

In the data entry screen for Temporary, NOL, After Tax, and After-Apportionment Temporary Differences there is a field choice of Activity, Deferred Only or Balance Sheet only.

- The Deferred Balances & NOL Balances reports can be configured to view the Activity, deferred only and balance sheet only balances separately.
- The Temp Diff Summary report displays the current and non-current balances by asset and liability.
- The provision report shows parts of the calculation (the balance sheet only add back).
- To get a better idea of how to enter the amount for a temporary difference or any amount in TaxStream, please refer to [Where to Enter Item in TaxStream](#) ¹²⁰.

Deferred Rollforward

The expanded view of the Deferred Balances report have user defined columns that data can be mapped to.

- Each of [three types of deferred activity](#) ¹⁷ can be mapped by [source](#) ¹⁴ to a column in the Deferred Balance.
- There are up to 15 user defined columns and users can use as many or as few as necessary.
- Administrative users are responsible for creating and maintaining the [Deferred Rollforward](#) ¹⁷.

Rollup Codes

Certain Provision Activity can be rolled up to user defined grouping lines on the Deferred Balance and the Effective Tax Rate reports.

- The Deferred Rollup summarizes the Temporary, NOL Temporary, After Tax Temporary, State After Tax Temporary and State After Apportionment differences.

- The Effective Rollup summarizes

User Level/Admin Rights & Status

- There are five types of [users](#)^[12] in TaxStream: System Administrator, Client-Level Administrator, Client-Level Read/Write, Client-Level Read Only & Inactive.

System Level

- System Administrator- The online program is a multi-client program, many clients share one instance of the program. There exists a [system administrator](#)^[12] that manages clients, users, and client user relationships. This client also has the Client-Level Administrator rights.

Client Level

- In the import template the column named Admin Rights requires the following codes: Administrator = Y, Read/Write = N, Read Only = RO. The column named Status requires the following codes: Active = ACT (default) or Inactive = INACT.
- Client-Level Administrator- users have access to all datasets, units, sub-consolidations, etc. They also have the ability to add, modify and delete categories within a client.
- Client-Level Read-Write- Users have access to a restricted set of datasets, units, sub-consolidations granted by the administrator. They also have the ability to change data and to run reports for those units for all levels of reporting.
- Client-Level Read Only-Users have access to only the dataset, unit, sub-consolidations granted by the administrator. They only have access to run reports.
- Inactive-Users have no rights to view or edit any data.
- Users cannot be deleted from the system entirely due to audit trail constraints. When the status is inactive it will denied access, but the user name will still display for any historic entries in the audit trail.

Components

A component is a general term for list of items in TaxStream. Typically, components are drop down menus in the software where a single choice from a list of possible choices is necessary.

Some component examples are:

- Book to Tax Adjustments - Permanent Difference, Temporary Difference, Tax Adjustments etc.
- Payable Items - Transaction Codes, Buckets, etc.
- Unit Attributes - State, Jurisdiction, Attachments, Rollup Codes, etc.
- System Items - User Rights, Audit Trail Transactions, etc.

Support

General Customer Support

- Phone: (201) 610-1211 extension 2
- Email: support@taxstream.net

Software Upgrades

- Email: upgrades@taxstream.net

Support Site

- <http://www.taxstream.net/taxstream/support>
- u-taxstream p-Tabha1rca1n!

Chapter 2: Categories Set-up

This chapter will discuss how to establish the system set-up information required before data can be entered. The Administration tab's user defined options including general set-up, user rights, parameters, and querying the database will be described in detail.

Administration

A company's specific configurations in TaxStream are known as the categories. Category items are established in the Administration section which is only accessible by an Administrative user.

NOTE: Categories are universal to all datasets and any change to them will retroactively affect prior data.

General

[Datasets](#)^[19], [Units](#)^[21], [Sub-Consolidations](#)^[21], [Countries](#)^[22], [Currencies](#)^[22], [Rollups](#)^[23], [Sources](#)^[23], [Deferred Rollforwards](#)^[24], [Payable Buckets](#)^[24], [Payable Rollups](#)^[24], [Payable Txn Types](#)^[24], [Audit Trail](#)^[25], [Categories Audit Trail](#)^[26], and [App-Level Attachments](#)^[26] are created and managed in the [Administration](#)^[9] section under [General](#)^[19].

Datasets

[Datasets](#)^[19] are created and managed in the [Administration](#)^[9] section under [General](#)^[19].

Dataset

- There are three options for creating a dataset under [General](#)^[19], [Datasets](#)^[19] in the [Administration](#)^[9] section. An empty dataset will not contain any data until it is entered, an existing dataset can be copied either in entirety or only some areas of the existing dataset can be designated in the filter deferred section or a dataset can be rolled over to a sequential period so that the ending balance and rates will become the beginning balances and rates in the new dataset.
- In an existing dataset the name, group rate, and read only status can be modified.
- When deleting a dataset be careful since it can not be undone. Consider exporting the dataset data before deleting the dataset in case it needs to be restored.
- To import a new dataset, complete the appropriate fields on the #CD# *Dataset* sheet in the Import Category Template.

Entry Fields:

Name

- The name of the dataset is user defined and can be any combination of alpha & numeric characters including spaces up to 60 characters. The dataset name can be edited after it was created.
- The dataset name will be displayed in the control center and in the header of the reports.

Read Only (R/O)

- When the data entry process has been completed, the data can be secured by marking the datasets as Read Only
- The data and reports in Read Only datasets can be reviewed, but the entry screens will have the warning No Edit Allowed and the entry screens will have a gray font.

Fiscal Year/Fiscal Period

- Fiscal Year and [Date Range/Fiscal Period](#)^[114] must be assigned to a dataset when it is created.
- This allows users to understand whether the data in a datasets represents a month, multiple months, a quarter or year.

Group Tax Rate

- The rate entered will be used in the Effective Tax Rate report as the statutory rate that the provision will reconcile to.

View Reporting Dataset Log

- For Sequential Datasets the ending balances and rates in the 1st chronological dataset must agree to the opening balance and rates in the next chronological dataset. If there are differences in the test of information in the two datasets they will be listed in this log.
- The sequential dataset test can be overridden with a client parameter. Please contact your client manager or [support](#)^[18] for more information.

Reporting Datasets

- [Reporting Datasets](#)^[20] are created and managed in the [Administration](#)^[9] section under [General](#)^[19].
- Create reporting datasets to combine multiple datasets into a single dataset view under [Reporting Datasets](#)^[20] in the [Administration](#)^[9] section.
 - In an existing reporting dataset the name and the units assigned can be modified.
 - When deleting a reporting dataset be careful since it can not be undone.
- To import a new reporting dataset, complete the appropriate fields on the #CDR# *Reporting Dataset* sheet in the Import Category Template. Although the sheet is on the Import Category spreadsheet the sheet will not be imported when you choose the Import Category option in Administration. To import the mappings use the Import Reporting Dataset functionality. The mappings will only be added if the related Datasets exist in Manage DataSets> Datasets.

Entry Fields:

Name

- The name of the reporting dataset is user defined and can be any combination of alpha & numeric characters including spaces up to 60 characters. The reporting dataset name can be edited after it was created.
- The reporting dataset name will be displayed in the control center and in the header of the reports.

Dataset Name

- The name of the underlying datasets that should be included in the reporting dataset. The names can be chosen from the drop down when manually creating or must match the exact dataset name when importing.

Type

- There are two types of reporting datasets [Sequential](#)^[20] and [Additive](#)^[20].

Sequential Reporting Datasets

- Sequential reporting dataset are used to combine datasets from the continuous periods in order to create a multiple period view of the data.
- A sequential reporting dataset could be to view: Month to Date data; Year to Date data and Annual data.
- If the ending balances from the first dataset do not tie exactly to the beginning balances from the second dataset then an error will occur which will be captured in the [Reporting Dataset Log](#)^[21].

Additive Reporting Datasets

- Additive reporting dataset are used to layer datasets from the same period together so that the results can be seen on a single dataset view in a reporting dataset view.
- An Additive reporting datasets could be used to view: With and Without reporting; Stat to GAAP reporting; Current Year Only to With Adjustments for Prior Years True-Ups; Without Tax Contingencies to Financial Basis reporting.

- Attempting to add datasets together that do not have the same fiscal period and year will cause an error and the reporting dataset will not be added.

View Reporting Dataset Log (COPY)

- For Sequential Datasets the ending balances and rates in the 1st chronological dataset must agree to the opening balance and rates in the next chronological dataset. If there are differences in the test of information in the two datasets they will be listed in this log.
- The sequential dataset test can be overridden with a [system parameter](#)^[25]. Please contact your client manager or [support](#)^[18] for more information.

Units

- A unit can be added as needed in the [Units](#)^[21] section under General in the [Administration](#)^[9] section.
- The existing unit's code, name, country code and currency code can be modified.
- Only a unit that has no [record](#)^[15] in any dataset can be deleted
- To import a new unit, complete the appropriate fields on the #CU# *Unit* sheet in the Import Category Template.

Entry Fields:

Code & Name

- The unit [code](#)^[13] is user defined and can be any combination of alpha & numeric characters including spaces. The unit code & name can be edited after it is created.
- The Unit code & name will be displayed in the control center and in the header of the reports.

Unit Type

- Each unit must be designated as either Foreign or Domestic and once chosen this designation can not be changed.
- The unit's type will determine how the data is reported in the Foreign/Domestic report.

Country Name & Currency Type

- Each unit must be assigned a country and currency.
- The software is populated with [ISO Country Codes](#)^[109] & [ISO Currency Codes](#)^[112] and those codes can be [modified or added](#)^[22] to. The default country code is U for Undetermined and the default currency code is UND for Undefined.
- The currency designation of a unit will allow that unit to be combined with other units in local currency reporting.

Sub-Consolidations

- Sub-Consolidation can be added as needed in the [Unit](#)^[21] under General in the [Administration](#)^[19] section.
- The existing Sub-Consolidation's name as well as the associated units can be modified.
- Sub-Consolidation can be deleted, but use care since they are not recoverable.
- To import a new Sub-Consolidation, complete the appropriate fields on the #CSC# *Sub-Consolidations* sheet in the Import Category Template.

Entry Fields:

Name

- This name is a user defined name and can be any combination of alpha & numeric characters including spaces. The name cannot be edited after it is created.
- To modify the name export to excel, change the name in the #CSC# *Sub-Consolidations* sheet, delete from the system, and import the tab.
- The name will be displayed in the control center and in the header of the reports for the sub-consolidation

- There is no limit to the number of sub-consolidations that can be created.
- [CSC](#)^[105] Sub-Consolidations have specific naming requirements.

Unit Code

- Each unit must be assigned to the Sub-Consolidation either by clicking the check box by the unit's code or by creating a new line on the import template.

States

- A custom state or jurisdiction can be added as needed under [General](#)^[19] in the [Administration](#)^[9] section.
- The system has [pre-populated states](#)^[108]
- The existing custom state's or jurisdiction's code and name can be modified.
- Only a custom state or jurisdiction that has no [record](#)^[15] in any dataset can be deleted
- To import a new State or Jurisdiction, complete the appropriate fields on the #CS# States sheet in the Import Category Template.

Entry Fields:

Code & Name

- The State [code](#)^[13] is user defined and can be any combination of alpha & numeric characters including spaces. The State code & name can be edited after it is created.
- The State code & name will be displayed in the control center and in the header of the reports.

Countries

- The country and currency codes will be assigned to a [unit](#)^[21] for reporting purposes.
- The ISO [Country](#)^[109] and [Currency](#)^[112] codes are pre populated in the system and they can be updated and deleted. Additional countries and currencies can be added as necessary.
- To import the country and currency codes, complete the appropriate fields on the #CUR# Currencies & #COU# Countries sheets in the Import Category Template.

Entry Fields:

Country Code & Name

- The country [code](#)^[13] is user defined and can be any combination of alpha & numeric characters including spaces. The country code & name can be edited after it is created.

Country Code & Name

- The currency [code](#)^[13] is user defined and can be any combination of alpha & numeric characters including spaces. The currency code & name can be edited after it is created.
- The currency code will be displayed in the header of the reports in local currency view.

Currencies

- The country and currency codes will be assigned to a [unit](#)^[21] for reporting purposes.
- The ISO [Country](#)^[109] and [Currency](#)^[112] codes are pre populated in the system and they can be updated and deleted. Additional countries and currencies can be added as necessary.
- To import the country and currency codes, complete the appropriate fields on the #CUR# Currencies & #COU# Countries sheets in the Import Category Template.

Entry Fields:

Country Code & Name

- The country [code](#)^[13] is user defined and can be any combination of alpha & numeric characters including spaces. The country code & name can be edited after it is created.

Country Code & Name

- The currency [code](#)^[13] is user defined and can be any combination of alpha & numeric characters including spaces. The currency code & name can be edited after it is created.

- The currency code will be displayed in the header of the reports in local currency view.

Rollups

- Users can create multiple rollup sets of data. There are two types of rollup sets - Effective & Deferred.
- The "Effective" rollup will determine how data is rolled up and presented on the Effective Tax Rate report.
- The "Deferred" rollup will determine how data is rolled up and presented on the Deferred Balances report.
- Under each rollup set are rollup buckets that define how the data should be tiered on the reports.
- To import rollup information, complete the appropriate fields on the *#CRU# Component Rollups* sheet in the Import Category Template.

Entry Fields:

Component Rollup Sets

- Name each rollup set with a name. Keep in mind that the name will display in the upper right hand corner of the reports.
- The code must start with R and can be any code from R10-R99 that is not being used to identify another rollup set.
- For the rollup set choose whether this is for "1: Deferred Rollup" (DEF on the import template) or "2: Effective Rate Rollup" (EFF on the import template)
- On the import template use the code CRS when creating a new component rollup set

Rollup

- Name each rollup bucket needed. The name can be edited after it is created. The rollup name will display on the reports
- The [code](#)^[13] is user defined and can be any combination of alpha & numeric characters including spaces.
- The rollup name & code will display on the reports
- On the import template use the code CR when creating a new rollup bucket

Associations

- Each component that is in the categories will display in the component column. The component types for [Deferred Balances](#)^[116] and [Effective Tax Rates](#)^[116] will differ.
- To associate a component click on the item in the association list. The available rollups that have been created for the rollup set will display in the drop down.
- If a component is not associated with a rollup it will display as part of an unassigned rollup on the reports. When new components are added in the system they will default to unassigned in all rollups.
- On the import template use the code CRR when creating a new rollup association

Sources

- The [source](#)^[14] letters defined will display in the data entry screens tag/source drop down.
- Sources will allow users to isolate and identify the originating source of the information entered in the dataset for a unit for a component.

Entry Fields:

Description & Source

- The description is user defined and can be any combination of alpha & numeric characters including spaces. The description can not be edited since it will change globally in the system. The tag can be deleted and re-added with a new description if desired. The assigned tag can be any single letter of the alphabet and it can be modified.

Deferred Rollforwards

- Up to 15 Deferred Rollforwards Columns can be added and configured under [General](#)^[19] in the [Administration](#)^[19] Section. These columns will be reflected in the expanded view of the Deferred Balances report.
- The existing deferred rollforward column's name can be modified or deleted. To delete the columns, decrease the number of columns number.
- The deferred rollforward column assignments to [source letters](#)^[14] can be modified. Ensure that the every column is referenced at least once in the assignments and that columns that were deleted are not being referenced in the assignments.
- To import the Deferred Rollforward mappings, complete the appropriate fields on the #CDRF# *Deferred Rollforwards* sheet in the Import Category Template.

Entry Fields:

Number of columns

- The number can be any number up to 15.

Column Name

- The column name is user defined and can be any combination of alpha & numeric characters including spaces except for: &, < or >. The column name can be edited after it is created.

Assignments - Activity/Def Only/BS Only

- Each [source letters](#)^[14] (A-Z) needs to have the three types of deferred events (Activity, Deferred Only, Balance Sheet Only) assigned to a column. The column names and the associations to events will be displayed in reports.

Payable Buckets

- A payable buckets can be added as needed under [Payable Buckets](#)^[24] in the [Administration](#)^[19] section.
- The existing payable buckets' name can be modified.
- The payable buckets that have a [record](#)^[15] in any dataset can not be deleted
- To import a new Payable Bucket, complete the appropriate fields on the #CPYBK# *Payable Buckets* sheet in the Import Category Template.

Entry Fields:

Code & Name

- The bucket [code](#)^[13] is user defined and can be any combination of alpha & numeric characters including spaces. The bucket name can be edited after it is created.
- The bucket code & name will be displayed in reports.

Payable Rollups

- A payable rollup can be added as needed under [Payable Rollups](#)^[24] in the [Administration](#)^[9] section
- The system is pre-populated with five codes BBAL: Beginning Balance, EST: Cash, PRV: Provision, RCL: Inter-Year Reclass and ADJ: Adjustments
- The existing payable rollup's name can be modified.
- The BBAL and PRV codes should not be deleted as they are required for the system to work properly.
- To import a new Payable Rollup, complete the appropriate fields on the #CPYRL# *Payable Rollups* sheet in the Import Category Template.

Entry Fields:

Code & Name

- The rollup [code](#)^[13] is user defined and can be any combination of alpha & numeric

- characters including spaces. The rollup code & name can be edited after it is created.
- The rollup code & name will be displayed in reports.

Payable Txn Types

- A payable transaction types can be added as needed under [Payable Txn Types](#) ^[25] in the [Administration](#) ^[19] section
- The system is pre-populated [payable transaction types](#) ^[114].
- An existing payable transaction name and rollup can be modified.
- The BBAL and PRV codes should not be deleted and a payable transaction types that have a [record](#) ^[15] in any dataset can not be deleted
- To import a new Payable Transaction Type, complete the appropriate fields on the #CPYTP# *Payable Types* sheet in the Import Category Template.

Entry Fields:

Code & Name

- The transaction type [code](#) ^[13] is user defined and can be any combination of alpha & numeric characters including spaces. The transaction type name can be edited after it is created.
- The transaction type code & name will be displayed in reports.

Client Parameters

- A System Parameter can be added using an import spreadsheet under Import Categories in the [Administration](#) ^[9] section.
- An existing System Parameter's value can be modified by first exporting the categories template, adjusting the parameter on the #CP# sheet and importing the sheet on the template into the categories.
- Some parameters ensure the proper functionality of the system. Do not manipulate the pre-loaded crucial parameters without understanding their purpose. If a crucial parameter is edited or deleted it may corrupt the software to not run properly or not run at all.
- To import a System Parameter, complete the appropriate fields on the #CP# *Parameters* sheet in the Import Category Template.

Entry Fields:

Paramkey

- The parameter name is case specific and should be entered exactly as it is given. Some of the available system parameters are contained in the reference section, but for more information regarding the different parameters and their functionality, please contact your Client Manager or [TaxStream Support](#) ^[18].

Paramvalue

- The parameter value is the associated value for the specific Paramkey. There can be more than one Paramvalue and each may have a different purpose.

View Audit Trail

- The audit trail captures and displays all of the data that is entered, adjusted or deleted in the system.
- Each entry is identified by the user and given a time and date stamp.
- The View By filtering option allow the data to be scoped to a manageable output level.
- The report generated will detail what change occurred by displaying the original entry and the changed amount.
- Each change will have the following columns of detail: Transaction Type, Component Type, Dataset Component Type Field, Unit Original Value, Unit Changed Value, State, User, Component Code, Tag/Code, Date.
-

Entry Fields:

View By:

- Username: Defaults to <all> users, but any single user can be chosen from the drop down.
- Component: Defaults to <all> components, but can be any single [component](#)¹⁸ type can be chosen from the drop down.
- Dataset: Defaults to <all> datasets, but can be any single dataset can be chosen from the drop down.
- Unit: Defaults to <all> units, but can be any single unit can be chosen from the drop down.
- State: Defaults to <all> states, but can be any single state can be chosen from the drop down.
- From: Defaults to the current date, but can be changed to any date by either entering or choosing the calendar drop down.
- To: Defaults to the current date, but can be changed to any date by either entering or choosing the calendar drop down.

View Categories Audit Trail

- The categories audit trail captures and displays all of the system configurations entered, adjusted or deleted in the system.
- Each entry is identified by the user and given a time and date stamp.
- The View By filtering option allow the data to be scoped to a manageable output level.
- The report generated will detail what change occurred by displaying the original entry and the changed amount.
- Each change will have the following columns of detail: Transaction Type, User, Component Type Field, Component Original Value, Component Changed Value, Date
-

Entry Fields:

View By:

- Username: Defaults to <all> users, but any single user can be chosen from the drop down.
- Component: Defaults to <all> components, but can be any single [component](#)¹⁸ type can be chosen from the drop down.
- From: Defaults to the current date, but can be changed to any date by either entering or choosing the calendar drop down.
- To: Defaults to the current date, but can be changed to any date by either entering or choosing the calendar drop down.

View App-Level Attachments

Reporting Levels:				
Unit		Sub-consolidation	Consolidation	
Control Center Configurable Options:				
Dataset	Unit		Sub-consolidation	Currency
Source Data:				
Manage Attachments to Each Component				
Available Views:				

The report displays a list of documents that were attached to the various category [components](#)¹⁸.

Report Views

- Defaults to a listing view of the report.

Line By Line

- Each attachment will be separately listed.

Column By Column

- Section: identifies the general location of the attachment
- Component Type: Identifies which component type (eg PD = Perm Diffs)
- Unit/State: Identifies the unit and state if applicable.
- Lineitem: Identifies the component name, type and source code
- Attached by: User who attached the document
- Attached On: Time - Day Month Date Year
- File: Displays the filename of the attachment as a link

Assignment

[User-> Unit/Module](#)^[27], [User->Subconsolidation](#)^[27] and [Component-> Unit](#)^[28] assignments are created and managed in the [Administration](#)^[9] section under Assignment.

User -> Unit/Module

- Each user's access to the units can be configured under [Assignment](#)^[27] in the [Administration](#)^[9] section.
- An existing user's access and rights can all be modified.
- All users will have access to all units within the specific assigned client. That access can be modified by an administrator.
- To import the User, Unit/Module assignments, complete the appropriate fields on the #CUC# User Component Access sheet in the Import Category Template.

Entry Fields:**Unit List/Code**

- Enter the user id that you wish to assigned permissions to. The user code must be in the system; to allow the user to have access to all units then an asterisk (*) may be placed in this field for use as a wild card.
- NOTE: You may want to default so that all users have access to units by using a wild card. If it is later determined that not all users should have access, the wildcard can be changed to a specific assignment.

Component Types & Member Components

- There are many available [access component types](#)^[115] for Unit it's CU.
- Permission access rules can be assigned to users using the #CUC# Unit Component Access sheet in the Import Category Template. The user and the unit must be entered for each related member along with the related Action type for each module. There are two Action Codes: G = Grant & D = Deny.
- In order to assign a user to all units within the FAS 109 module a wildcard can be used to assign rights to all users by entering an asterisk " * " and a G in the 4th column. In order to assign a user to all units within the FIN 48 module, a wildcard can be used to assign rights to all users by entering an asterisk " * " and a G in the 5th column.

User -> Subconsolidation

- Each user's access to subconsolidations can be configured under [Assignment](#)^[27] in the [Administration](#)^[9] section.
 - An existing user's access level and rights can all be modified.
 - All users will have access to all subconsolidations (this is different for wizard users). That access can be modified by an administrator.

- To import the User, Subconsolidation/Module assignments, complete the appropriate fields on the *#CUC# User Component Access* sheet in the Import Category Template.

Entry Fields:

Unit List/Code

- Enter the user id that you wish to assigned permissions to. The user code must be in the system; to allow the user to have access to all units then an asterisk (*) may be placed in this field for use as a wild card.
- NOTE: You may want to default so that all users have access to units by using a wild card. If it is later determined that not all users should have access, the wildcard can be changed to a specific assignment.

Component Types & Member Components

- There are many available [access component types](#)^[115] for subconsolidations it's CSC.
- Permission access rules can be assigned to users using the *#CUC# Unit Component Access* sheet in the Import Category Template. The user and the unit must be entered for each related member along with the related Action type for each module. There are two Action Codes: G = Grant & D = Deny.
- In order to assign a user to all units within the FAS 109 module a wildcard can be used to assign rights to all users by entering an asterisk " * " and a G in the 4th column. In order to assign a user to all units within the FIN 48 module, a wildcard can be used to assign rights to all users by entering an asterisk " * " and a G in the 5th column.

Component-> Unit

- Each unit's access to the components can be configured under [Assignment](#)^[27] in the [Administration](#)^[9] section.
- All units will have access to all components within the specific assigned client. That access can be modified by an administrator.
- To import the Unit Component assignments, complete the appropriate fields on the *#CUNC# Unit Component Access* sheet in the Import Category Template.

Entry Fields:

Unit List/Code

- Enter the unit code that you wish to assigned permissions to. The unit code must be in the system or on the *#CU# Units* spreadsheet. To allow the component to be accessed by all units then an asterisk (*) may be placed in this field for use as a wild card.
- NOTE: You may want to default so that all units have access to Component Types by using a wild card. If it is later determined that not all units should have access, the wildcard can be changed to a specific assignment.

Component Types & Member Components

- There are twelve available [permission component types](#)^[115] that can have underlying members components associated. The user can assign the specific components to a unit by checking the member components that should be available for the unit.
- Assignment access rules can be given to users using the *#CUNC# Unit Component Access* sheet in the Import Category Template. The unit and the [Components Type Code](#)^[115] must be entered for each related member [component](#)^[18] code along with the related Action type.
- In order to assign a unit to all components within the FAS 109 module a wildcard can be used to assign rights to all users by entering an asterisk " * " and a G in the 4th column. In order to assign a user to all units within the FIN 48 module, a wildcard can be used to assign rights to all users by entering an asterisk " * " and a G in the 5th column.

Unit Attributes

[Permanent Differences](#)^[29], [Temporary Differences](#)^[29], [NOL Temporary Differences](#)^[29], [After Tax Temp Differences](#)^[30], [Tax Adjustments](#)^[30] and [Intercompany Transactions](#)^[31] are created and

managed in the [Administration](#)^[9] section in the Unit Attributes section.

Permanent Differences

- A Permanent Difference can be added as needed under [Unit Attributes](#)^[28] in the [Administration](#)^[9] section
- The existing Permanent Difference's name can be modified.
- Only a Permanent Difference that has no entry in any dataset can be deleted
- To import a new Permanent Difference, complete the appropriate fields on the #CPD# *Permanent Differences* sheet in the Import Category Template.

Entry Fields:

Code & Name

- The perm diff [code](#)^[13] is user defined and can be any combination of alpha & numeric characters including spaces. The name can be edited after it is created.
- The perm diff code & name will be displayed in the reports.

Deductible for State?

- Choose whether or not this permanent difference federal values should be [includable for state](#)^[15] calculations or not.
- Once data is entered for this code, this designation can not be modified.

Temporary Differences

- A Temporary Difference can be added as needed under [Unit Attributes](#)^[28] in the [Administration](#)^[9] section
- The existing Temporary Difference's name can be modified.
- Only a Temporary Difference that has no entry in any dataset can be deleted
- To import a new Temporary Difference, complete the appropriate fields on the #CTD# *Temporary Differences* sheet in the Import Category Template.

Entry Fields:

Code & Name

- The temp diff [code](#)^[13] is user defined and can be any combination of alpha & numeric characters including spaces. The name can be edited after it is created.
- The temp diff code & name will be displayed in the reports.

Deductible for State?

- Choose whether or not this temporary difference federal values should be [includable for state](#)^[15] calculations or not.
- Once data is entered for this code, this designation can not be modified.

NOL Temporary Differences

- A NOL Temporary Difference can be added as needed under [Unit Attributes](#)^[28] in the [Administration](#)^[9] section.
- The existing NOL Temporary Difference's name can be modified.
- Only a NOL Temporary Difference that has no entry in any dataset can be deleted
- To import a new NOL Temporary Difference, complete the appropriate fields on the #CNOLTD# *NOL TempDiffs* sheet in the Import Category Template.

Entry Fields:

Code & Name

- The NOL temp diff [code](#)^[13] is user defined and can be any combination of alpha & numeric characters including spaces. The name can be edited after it is created.
- The NOL temp diff code & name will be displayed in the reports.

After Tax Temp Differences

- An After Tax Temporary Difference can be added as needed under [Unit Attributes](#) ^[28] in the [Administration](#) ^[9] section.
- The existing After Tax Temporary Difference's name can be modified.
- Only a After Tax Temporary Difference that has no entry in any dataset can be deleted
- To import a new After Tax Temporary Difference, complete the appropriate fields on the #CATTD# *AfterTax TempDiffs* sheet in the Import Category Template.

Entry Fields:

Code & Name

- The After Tax Temp diff [code](#) ^[13] is user defined and can be any combination of alpha & numeric characters including spaces. The name can be edited after it is created.
- The After Tax Temp diff code & name will be displayed in the reports.

Tax Adjustments

- A Tax Adjustments can be added as needed under [Unit Attributes](#) ^[28] in the [Administration](#) ^[9] section
- The existing Tax Adjustments' name can be modified.
- Only a Tax Adjustments that has no entry in any dataset can be deleted
- To import a new Tax Adjustments, complete the appropriate fields on the #CTA# *Tax Adjustments* sheet in the Import Category Template.

Entry Fields:

Code & Name

- Tax Adjustments [code](#) ^[13] is user defined and can be any combination of alpha & numeric characters including spaces. The name can be edited after it is created.
- The Tax Adjustments code & name will be displayed in the reports.
- Codes that begin with NC_ will be treated as non cash on the provision.

Trial Balance

[Trial Balance Lines](#) ^[30] and [Trial Balance SubLines](#) ^[31] are created and managed in the [Unit Attributes](#) ^[28] section in the Trial Balance section.

Trial Balance Lines

- A Trial Balance Line can be added as needed under [Trial Balance](#) ^[30] in the [Administration](#) ^[9] section
- The Trial Balance Lines are used to roll up the [Trial Balance SubLines](#) ^[31].
- The existing Trial Balance Lines' name and classification can be modified.
- Only a Trial Balance Line that has no [record](#) ^[15] in any dataset can be deleted
- To import a new Trial Balance Lines, complete the appropriate fields on the #CTBL# *Trial Balance Lines* sheet in the Import Category Template.

Entry Fields:

Code & Name

- The Trial Balance Lines [code](#) ^[13] is user defined and can be any combination of alpha & numeric characters including spaces. The Trial Balance Lines name can be edited after it is created.
- The Trial Balance Lines code & name will be displayed in the reports.

Classification

- Each Trial Balance Line must be designated as Income Stmt, Bal Sheet - Asset, Bal Sheet - Liability or Bal Sheet - Equity.

Trial Balance SubLines

- A Trial Balance SubLine can be added as needed under [Trial Balance](#)^[30] in the [Administration](#)^[9] section
- The Trial Balance SubLines roll up to the [Trial Balance Lines](#)^[30].
- The existing Trial Balance SubLines' name and rollup can be modified.
- Only a Trial Balance SubLine that has no [record](#)^[15] in any dataset can be deleted
- To import a new Trial Balance Lines, complete the appropriate fields on the #CTBSL# *Trial Balance SubLines* sheet in the Import Category Template.

Entry Fields:

Code & Name

- The Trial Balance SubLine [code](#)^[13] is user defined and can be any combination of alpha & numeric characters including spaces. The Trial Balance SubLine name can be edited after it is created.
- The Trial Balance SubLine code & name will be displayed in the reports.

Rollup

- Each Trial Balance SubLine must be designated as being rolled up to a Trial Balance Line.

Intercompany Transactions

- A Intercompany Transaction can be added as needed under [Unit Attributes](#)^[28] in the [Administration](#)^[9] section.
- The existing Intercompany Transaction's name and state treatment can be modified.
- Only a Intercompany Transaction that has no [record](#)^[15] in any dataset can be deleted
- To import a new Intercompany Transaction, complete the appropriate fields on the #ICOTXNT# *Inter Co Txn Types* sheet in the Import Category Template.

Entry Fields:

Code & Name

- The Intercompany Transaction [code](#)^[13] is user defined and can be any combination of alpha & numeric characters including spaces. The name can be edited after it is created.
- The perm diff code & name will be displayed in the reports.

Receiving & Paying State Treatment

- Choose whether or not this Intercompany Transaction federal values should be [includable for state](#)^[15] calculations or not.

State Attributes

[States](#)^[22], [State AfterTax Temp Diff](#)s^[32], [State AfterApp Temp Diff](#)s^[32] and [State Tax Adjustments](#)^[32] are created and managed in the [Administration](#)^[9] section in the State Attributes section.

*State After Tax Temp Diff*s

- A State After Tax Temporary Difference can be added as needed under [State Attributes](#)^[31] in the [Administration](#)^[9] section.
- The existing State After Tax Temporary Difference's name can be modified.
- Only a State After Tax Temporary Difference that has no entry in any dataset can be deleted
- To import a new State After Tax Temporary Difference, complete the appropriate fields on the #CSATTD# *State AfterTax TempDiff* sheet in the Import Category Template.

Entry Fields:

Code & Name

- The State After Tax Temp diff [code](#)^[13] is user defined and can be any combination of alpha & numeric characters including spaces. The name can be edited after it is created.

- The State After Tax Temp diff code & name will be displayed in the reports.

State After App Temp Diff

- A State After Apportionment Temporary Difference can be added as needed under [State Attributes](#) ^[31] in the [Administration](#) ^[9] section.
- The existing State After Apportionment Temporary Difference's name can be modified.
- Only a State After Apportionment Temporary Difference that has no entry in any dataset can be deleted
- To import a new State After Apportionment Temporary Difference, complete the appropriate fields on the *#CSAATD# State After-App Temp Diff* sheet in the Import Category Template.

Entry Fields:

Code & Name

- The State After App Temp diff [code](#) ^[13] is user defined and can be any combination of alpha & numeric characters including spaces. The name can be edited after it is created.
- The State After App Temp diff code & name will be displayed in the reports.

State Tax Adjustments

- A State Tax Adjustments can be added as needed under [States Attributes](#) ^[31] in the [Administration](#) ^[9] section
- The existing State Tax Adjustments' name can be modified.
- Only a State Tax Adjustments that has no entry in any dataset can be deleted
- To import a new State Tax Adjustments, complete the appropriate fields on the *#CSTA# State Tax Adjs* sheet in the Import Category Template.

Entry Fields:

Code & Name

- The State Tax Adjustments [code](#) ^[13] is user defined and can be any combination of alpha & numeric characters including spaces. The name can be edited after it is created.
- The State Tax Adjustments code & name will be displayed in the reports.

Mappings

[Bridge Mappings](#) ^[32] and [Tax Basis Balance Mappings](#) ^[36] are created and managed in the Mappings section.

Bridge Mappings

The bridge mappings for [Pre-Tax Book Income](#) ^[32], [Tax Accounts](#) ^[33], [Perm Differences](#) ^[33], [Temp Diff Activity](#) ^[34], [Amortized Perm Diffs](#) ^[34], [Amortized Temp Diff Activity](#) ^[35] and [Trial Balances](#) ^[35] are created and managed in the [Administration](#) ^[9] section in the Bridge Mappings section.

The [Bridge Functionality](#) ^[57] requires these mappings to be established to transfer data from the general ledger format to the provision.

Pre-Tax Book Income

- The bridge mappings of trial balance accounts to various areas of TaxStream are added as needed under [Bridge Mappings](#) ^[32] in [Mappings](#) ^[32] in the [Administration](#) ^[9] section.
- Bridge mappings can be modified and deleted.
- To import Mappings, complete the appropriate fields on the *#MPTBI# Pre-Tax Book Income* sheet in the Import Bridge Template.

Entry Fields:

LE, CC & UC

- The LE must be a valid [Unit](#) ^[21] [code](#) ^[13]

- The CC & UC are optional user defined codes
- Entering an asterisk (*) in the field will apply account rule across all units.

Ledger Account Code

- The Ledger Account should be an account code in the exported trial balance data file.

PTBI

- The PTBI bridge mapping choices are: LOC:Local Currency PTBI or USD: US Dollar PTBI
- This mapping will post to the Unit Details screen

Begin & End Fctr

- Beginning balance factor is typically zero since it will be ignored when computing PTBI.
- Ending balance factor is typically 1 or -1 depending on the signs of the exported trial balance data file.

Tax Accounts

- The bridge mappings of trial balance accounts to various areas of TaxStream are added as needed under [Bridge Mappings](#) ^[32] in [Mappings](#) ^[32] in the [Administration](#) ^[9] section
- Bridge mappings can be modified and deleted.
- To import Mappings, complete the appropriate fields on the #MTA# *Tax Accounts* sheet in the Import Bridge Template.

Entry Fields:

LE, CC & UC

- The LE must be a valid [Unit](#) ^[21] [code](#) ^[13]
- The CC & UC are optional user defined codes
- Entering an asterisk (*) in the field will apply account rule across all units.

Ledger Account Code

- The Ledger Account should be an account code in the exported trial balance data file.

Tax Account

- The Tax Account bridge mapping choices are: FCP: Federal Current Provision, FDP: Federal Deferred Provision, SCP: State Current Provision, SDP: State Deferred Provision, FDB: Federal Deferred Balance, SDB: State Deferred Balance, FLB: Federal Liability Balance and SLB: State Liability Balance
- This mapping will post to the Unit Details/taxes per book screen

Begin & End Fctr

- Beginning balance factor is typically zero since it will be ignored when computing Tax Accounts.
- Ending balance factor is typically 1 or -1 depending on the signs of the exported trial balance data file.

Perm Differences

- The bridge mappings of trial balance accounts to various areas of TaxStream are added as needed under [Bridge Mappings](#) ^[32] in [Mappings](#) ^[32] in the [Administration](#) ^[9] section.
- Bridge mappings can be modified and deleted.
- To import Mappings, complete the appropriate fields on the #MPD# *Permanent Difference* sheet in the Import Bridge Template.

Entry Fields:

LE, CC & UC

- The LE must be a valid [Unit](#) ^[21] [code](#) ^[13]
- The CC & UC are optional user defined codes
- Entering an asterisk (*) in the field will apply account rule across all units.

Ledger Account Code

- The Ledger Account should be an account code in the exported trial balance data file.

Perm Diff & Type

- The Perm Diff bridge mapping choices are the established [permanent difference](#) ^[29] [codes](#) ^[13]
- The Perm Diff Type bridge mapping choices are either E: Equity Adjustment or P: P&L Adjustment
- This mapping will post to the Perm Diff screen

Begin & End Fctr

- Beginning balance factor is typically zero since it will be ignored when computing Permanent Differences.
- Ending balance factor is typically 1 or -1 depending on the signs of the exported trial balance data file. Adjust the factor the bridge should post an amount less than 100% of the account balance.

Temp Diff Activity

- The bridge mappings of trial balance accounts to various areas of TaxStream are added as needed under [Bridge Mappings](#) ^[32] in [Mappings](#) ^[32] in the [Administration](#) ^[9] section
- Bridge mappings can be modified and deleted.
- To import Mappings, complete the appropriate fields on the #MTD# *Temporary Difference* sheet in the Import Bridge Template.

Entry Fields:

LE, CC & UC

- The LE must be a valid [Unit](#) ^[28] [code](#) ^[13]
- The CC & UC are optional user defined codes
- Entering an asterisk (*) in the field will apply account rule across all units.

Ledger Account Code

- The Ledger Account should be an account code in the exported trial balance data file.

Temp Diff & Type

- The Temp Diff bridge mapping choices are the established [temporary difference](#) ^[29] [codes](#) ^[13]
- The Temp Diff Type bridge mapping choices are either C: Current or NC: Non Current
- This mapping will post to the Activity column on the Temp Diff screen

Begin & End Fctr

- Beginning balance factor is typically 1 or -1 depending on the signs of the exported trial balance data file.
- Ending balance factor is typically 1 or -1 depending on the signs of the exported trial balance data file.
- The bridge will post an amount that is the net of the beginning and ending account balances.

Amortized Perm Diffs

- The bridge mappings of trial balance accounts to various areas of TaxStream are added as needed under [Bridge Mappings](#) ^[32] in [Mappings](#) ^[32] in the [Administration](#) ^[9] section.
- Bridge mappings can be modified and deleted.
- To import Mappings, complete the appropriate fields on the #MAPD# *Gross Permanent Difference* sheet in the Import Bridge Template.

Entry Fields:

LE, CC & UC

- The LE must be a valid [Unit](#) ^[28] [code](#) ^[13]

- The CC & UC are optional user defined codes
- Entering an asterisk (*) in the field will apply account rule across all units.

Ledger Account Code

- The Ledger Account should be an account code in the exported trial balance data file.

Amortized Perm Diff & Type

- The Amortized Perm Diff bridge mapping choices are the established [permanent difference codes](#)^[29]^[13]
- The Amortized Perm Diff Type bridge mapping choices are either E: Equity Adjustment or P: P&L Adjustment
- This mapping will post to the Amortized Perm Diff screen

Begin & End Fctr

- Beginning balance factor is typically zero since it will be ignored when computing Permanent Differences.
- Ending balance factor is typically 1 or -1 depending on the signs of the exported trial balance data file. Adjust the factor the bridge should post an amount less than 100% of the account balance.

Amortized Temp Diff Activity

- The bridge mappings of trial balance accounts to various areas of TaxStream are added as needed under [Bridge Mappings](#)^[32] in [Mappings](#)^[32] in the [Administration](#)^[9] section
- Bridge mappings can be modified and deleted.
- To import Mappings, complete the appropriate fields on the *#MATD# Gross Temporary Difference* sheet in the Import Bridge Template.

Entry Fields:

LE, CC & UC

- The LE must be a valid [Unit](#)^[28] [code](#)^[13]
- The CC & UC are optional user defined codes
- Entering an asterisk (*) in the field will apply account rule across all units.

Ledger Account Code

- The Ledger Account should be an account code in the exported trial balance data file.

Amortized Temp Diff & Type

- The Amort Temp Diff bridge mapping choices are the established [temporary difference codes](#)^[29]^[13]
- The Amort Temp Diff Type bridge mapping choices are either C: Current or NC: Non Current
- This mapping will post to the Activity column on the Amort Temp Diff screen

Begin & End Fctr

- Beginning balance factor is typically 1 or -1 depending on the signs of the exported trial balance data file.
- Ending balance factor is typically 1 or -1 depending on the signs of the exported trial balance data file.
- The bridge will post an amount that is the net of the beginning and ending account balances.

Trial Balances

- The bridge mappings of trial balance accounts to various areas of TaxStream are added as needed under [Bridge Mappings](#)^[32] in [Mappings](#)^[32] the [Administration](#)^[9] section.
- Bridge mappings can be modified and deleted.
- To import Mapping, complete the appropriate fields on the *#MTBBB# Trial Balance* sheet in the Import Bridge Template.

Entry Fields:

LE, CC & UC

- The LE must be a valid [Unit](#) ²⁸ [code](#) ¹³
- The CC & UC are optional user defined codes
- Entering an asterisk (*) in the field will apply account rule across all units.

Ledger Account Code

- The Ledger Account should be an account code in the exported trial balance data file.

Trial Balance

- The Trial Balance bridge mapping choices are the established in the [Trial Balance Sub Lines](#) ³⁰
- This mapping will post to the Trial Balance/Tax Basis screen

Begin & End Fctr

- Beginning balance factor is typically zero since it will be ignored when computing Trial Balance.
- Ending balance factor is typically 1 or -1 depending on the signs of the exported trial balance data file.

Export Mappings

- The Bridge Mapping items can be exported to a Import Bridge Map Template.
- This will generate a file with eight sheets: #MPTBI# Pre-Tax Book Income, #MTA# Tax Accounts, #MPD# Permanent Difference, #MTD# Temporary Difference, #MTDBOS# Temporary Difference Balance Sheet Only, #MAPD# Gross Permanent Difference, #MATD# Gross Temporary Difference & #MTBBB# Trial Balance
- Exporting before items have been entered will generate a blank Import Bridge Map Template.

Import Mappings

- The Bridge Mapping items can be imported in using the Import Bridge Map Template.
- The template is typically stored in the following folder C:\Program Files\TaxStream500\template or for hosted solutions you can export the mappings to generate the template.
- The file can contain any of the sheets: #MPTBI# Pre-Tax Book Income, #MTA# Tax Accounts, #MPD# Permanent Difference, #MTD# Temporary Difference, #MTDBOS# Temporary Difference Balance Sheet Only, #MAPD# Gross Permanent Difference, #MATD# Gross Temporary Difference & #MTBBB# Trial Balance
- Warning: importing bridge mappings will clear all existing mappings. If you appending to existing mappings you should export them and add to that file rather than using a new file.

Tax Basis Mappings

[Tax Basis Balance Mappings](#) ³⁶ are created and managed in the [Administration](#) ⁹ section in the Tax Basis Mappings section.

Tax Basis Mappings

- A Tax Basis Mapping line can be added as needed under [Mappings](#) ³² in the [Administration](#) ⁹ section.
- The Tax Basis Mapping lines are used to map book/tax differences to the tax basis balance sheet.
- An existing Tax Basis mapping can be modified.
- To import a new Tax Basis Mapping Lines, complete the appropriate fields on the #MBAL# *Balance Sheet Mappings*.

Entry Fields:

Tax Basis

- Map the Tax Basis Balance Sheet by associating a Book Bal Sheet ([Trial Balance SubLines](#))^[30] with the Book Tax Adj (balances) ([Temporary Difference](#))^[29].

Export Mappings

- The Tax Basis Mapping items can be exported to a Import Return Maps Template.
- This will generate a file with #MBAL# Balance Sheet Mappings
- Exporting before items have been entered will generate a blank Import Maps Template.

Import Mappings

- The Tax Basis Mapping items can be imported in using the Import Tax Basis Maps Template.
- The template can be typically be exported to a blank mappings sheet.
- The file should have the #MBAL# Balance Sheet Mappings.

Import/Export Categories

The Category items can be imported when the data is populated on the [Import Categories Template](#)^[37]. The template is an Excel workbook contains a group of sheets. Each sheet corresponds to a review screen found in the Administration section. Only users with Administrative rights are able import the import_categories template. After the template is imported, the Import Archive will capture [errors](#)^[119] that may have occurred during the import.


Import Categories Template

- The template can typically be exported from the system to generate the template.
- The file may contain any of the sheets or other sheet: #CATTD# AfterTax TempDiffs, #CD# Dataset, #CDR# Reporting Dataset, #CDRF# Deferred Rollforwards, #CNOLTD# NOL TempDiffs, #CNRF# NOL RollForwards, #CP# Parameters, #CPD# Permanent Differences, #CPYBK# Payable Buckets, #CPYRL# Payable Rollups, #CPYTP# Payable Types, #CRU# Component Rollups, #CS# States, #CSAATD# State After-App Temp Diff, #CSATTD# State AfterTax TempDiff, #CSC# Sub-Consolidations, #CSTA# State Tax Adjs, #CTA# Tax Adjustments, #CTBL# Trial Balance Lines, #CTBSL# Trial Balance SubLines, #CTD# Temporary Differences, #CU# Unit, #CUC# User Component Access, #CUSR# Users & #ICOTXNT# Inter Co Txn Types.
- To use the templates you must keep the columns in the same order and begin entry on the 3rd row. The template is identified by an Excel sheet name that begins and ends with #. Modifying the sheet name will cause the sheet to be ignored. Support documentation can be included in a file and will not interrupt the import process as long as the sheet names do not have a defined template name.
- A blank row will cause the import to stop importing even if there is viable data below the blank row.
- If there are duplicate rows for the same item, the later rows will override the earlier row.
- Blank cells are ignored on import, but categories templates often require that all columns be completed for the item to add during import.

Import Reporting Datasets

The [Reporting Dataset](#)^[20] items can be imported when the data is populated on the [Import Categories Template](#)^[37]. To import a new reporting dataset, complete the appropriate fields on the #CDR# Reporting Dataset sheet in the Import Category Template. Although the sheet is on the [Import Category Template](#)^[37] the sheet will not be imported when you choose the [Import Categories](#)^[37] option in Administration. Only users with Administrative rights are able import the import_categories template. After the template is imported, if there are errors, they will be displayed in the [View Reporting Dataset Log](#)^[20]. When importing the mappings for the Import Reporting Dataset, the related Datasets must exist in the system. For [Sequential](#)^[20] datasets the periods must be sequential and the underlying data in the datasets must roll and for [Additive](#)^[20] datasets the periods must be identical.

Export Categories

It may be valuable to export the categories listed in the system at any given time. These exports can work as a backup method to secure data as well as shorten the amount of time it takes to do a mass edit. When Exporting categories you will be asked two questions: Do you want to export [assignments](#) ? Users can choose yes or no to either question, but keep in mind that there are typically many lines of data on the #CUC# and #CUNC# sheets so saying yes to either of these options will dramatically increased the size of the file and the time it will take to generate.

Chapter 3: Data Entry & Review

This chapter will familiarize the user with the various methods of populating data in a dataset and reviewing entered data on screen and in reports. Topics that will be discussed in this chapter include manually entering data, importing data using the template, bridging in data from a trial balance extract and reviewing the results in reports.

Data Entry

All data is housed in the Navigator under Data Entry. The Data Entry section is broken into three areas - [DataSet](#)^[39], [Unit](#)^[39] and [State](#)^[50]

DataSet

The DataSet area will only be accessible to users that have Administrator rights. The DataSet can have two areas - [Administration](#)^[39] and [Payment Schedules](#)^[39]

Administration

Administrative user can access dataset parameters which control some dataset features.

Dataset Parameters

- An administrator can set characteristics for each dataset that may change how data is treated or represented with Dataset Parameters.
- The [pre-established dataset parameters](#)^[117] can be added, modified or deleted.
- When adding or modifying parameters, use care, as they can potentially change calculations across all the units in the dataset. Parameters are pre-defined and are case sensitive. The Key Type & Value are specifically designed for each parameter.
- Deleting parameters is not recommended since they may be required for the system to function properly. Opt instead for de-activating the parameter rather than deleting it.
- To import a new Dataset Parameter, complete the appropriate fields on the #DP# Datasets Params sheet in the Import Numbers Template.

Payment Schedules

Payment Schedule is only available while in compliance datasets. An administrative user can configure the percentage of estimated liability in the quarters and the minimum taxes that may be required. Each jurisdiction, including Federal, needs to be formatted in the Jurisdiction Management for the data to compute and flow to the [Federal Estimated Payment](#)^[67] & [State Estimated Payment](#)^[89] reports.

- To import the jurisdiction management, complete the appropriate fields on the #J# Jurisdictions sheet in the Import Numbers Template.

Unit

The Unit area is where all the Federal or National data can be entered and is stored. A unit must have a [record](#)^[15] to enter data.

The Unit can have thirteen areas - [Administration](#)^[40], [Unit Details](#)^[40], [Permanent Differences](#)^[43], [Amortized Permanent Differences](#)^[43], [Temporary Differences](#)^[44], [Amortized Temporary Differences](#)^[45], [After Tax Temporary Differences](#)^[46], [Amortized After Tax Temporary Differences](#)^[46], [Tax Adjustments](#)^[47], [NOL Temporary Differences](#)^[48], [Payable Entry](#)^[48], [Inter Company Transaction Entry](#)^[49] and [Trial Balance/Tax Basis](#)^[50].

Administration

Administrative user can access unit dataset parameters which control some unit level features.

Unit Dataset Parameters

- An administrator can set characteristics for each unit that may change how data is treated or represented with Unit Dataset Parameters.
- The pre-established unit dataset parameters can be added, modified or deleted.
- When adding or modifying parameters, use care, as they can potentially change calculations across all the units in the dataset. Parameters are pre-defined and are case sensitive. The Key Type & Value are specifically designed for each parameter.
- Deleting parameters is not recommended since they may be required for the system to function properly. Opt instead for de-activating the parameter rather than deleting it.
- To import a new Unit Dataset Parameter, complete the appropriate fields on the #UDSP# UDS Params sheet in the Import Numbers Template.

Unit Details

There are seven sections on the Unit Details screen - PTBI, Filing Group, VA Automation, NOL Automation, AMT Automation, Tax Account Info & Details. The Unit Details screen defaults to show the PTBI section.

PTBI

- Pre Tax Book Income, and Rate information is manage in the PTBI section under [Data Entry](#)^[39] [Unit](#)^[39] [Unit Details](#)^[40] in provision and compliance datasets.
- To import information on the PTBI section, complete the appropriate fields on the #U# Unit sheet in the Import Number Template.

Entry Fields:

Deactivate Unit Button

- Found in the upper right hand corner of the screen, clicking the button will [delete the record](#)^[15] which will erase all information for this unit for the current dataset. It will also delete all states that have been populated for this unit for the dataset. It will not affect any other unit in the dataset or the unit in any other dataset that the unit was included in.

Pre Tax Book Income

- PTBI Data Entry Policy: There are five options for entering Pre-Tax Book Income which are determined by the data entry policy. From the PTBI Data Entry Policy drop down menu choose the desired [PTBI method](#)^[96].
- Pre-Tax Book Income: Depending on the Data Policy either the Pre-Tax Book Income (Local) and or Pre-Tax Book Income (USD) will be editable. If the field is grayed out that means that because of the Data Policy chosen is will be a computed amount. Although the field is named Pre-Tax Book Income (USD) this can also represent Pre-Tax Book Income in a Reporting Currency other than US Dollar.
- Wghtd Avg FX Rate: The specified Weighted Average Foreign Exchange Rate for the unit for the period covered by the dataset. The rate should be entered using the ratio of what 1 unit of the reporting currency would equal in the local currency. The Weighted Average Foreign Exchange Rate is used to convert entries for the unit that have an Income Statement provision impact. Users can enter 1 if the local and reporting currency are the same.

Unit Tax Rates

- The current and deferred tax rates for the specified unit will be used for all unit specific reports and will be taken into account for FBOS calculations when working with state data.
- If the Beginning and Ending Deferred Tax Rates differ for a unit the system will automatically calculate any necessary change in rate adjustment on the beginning temporary difference

balances. The support for the calculated adjustment is displayed in the deferred balances report as a separate column.

- If the Current Tax Rate and the Ending Deferred Tax Rate differ for the unit the system will automatically calculate the necessary impact of the rate difference for activity entered for temporary differences. The impact of the rate difference can be viewed in the Effective Tax Rate report.

Deferred FX Rates

- In the Beginning and Ending entry fields users should enter the specific Beginning and Ending Spot Foreign Exchange Rate for the unit for the period covered by the dataset. The rate should be entered using the ratio of what 1 unit of the reporting currency would equal in the local currency. The Beginning and Ending Spot Foreign Exchange Rate is used to convert entries for the unit that have a Balance Sheet provision impact. Users can enter 1 if the local and reporting currency are the same.

Deferred Provision Only Adjustment

- The adjustment to the deferred tax provision expense will be presented on the tax provision report as a separate line item and will impact the Effective Tax Rate. The deferred expense amount will not have a related deferred tax asset or liability associated with it.
- Be sure that you use this field appropriately as it may require additional support to justify the expense on the provision.

Filing Group

Filing Unit

- A filing unit allows the ability to group units. The Filing Unit is considered the Parent unit and the units that are being grouped with the parent unit are referred to as Child units. Currently, the system does not permit multiple tiered filing groups. All units with a common Filing Unit will be treated as a single entity when applying the automated NOL, AMT, and netting of assets and liabilities calculations.

NOL Automation

- Based on these automation policies the system will calculate and automatically post items that will directly impact the provision calculations. Keep in mind that there are limitations to each of the automation policies being offered.
- If a unit has a different unit as their Filing Unit they will be assigned that filing unit's automation policies.
- To import information on the Automation section, complete the appropriate fields on the #U# Unit sheet in the Import Number Template.

NOL Creation and Utilization

- The automation will post an amount as an NOL Temporary Difference with the [system code](#) ^[13] NOL_SYS and the [source tag](#) ^[14] of "A". The NOL automation will post a reclass to create the NOL Temporary difference when the unit has a taxable loss or will draw down an available NOL Temporary Difference when the unit has taxable income.
- Choices made in the NOL Allowance Rate and Base NOL Allowance will impact the amount of the reclass to NOL that will be posted.
- The NOL Allowance Rate is the percent of taxable income/loss that should be considered when computing the NOL that should be reclassified for the specified unit.
- The Base NOL Allowance (e.g §382 limitation) will limit the amount of NOL that will be considered. If there is no Base NOL Allowance, the field should be left at the default value of zero.

AMT Automation

- Based on these automation policies the system will calculate and automatically post items that will directly impact the provision calculations. Keep in mind that there are limitations to each of the automation policies being offered.
- If a unit has a different unit as their Filing Unit they will be assigned that filing unit's automation policies.
- To import information on the Automation section, complete the appropriate fields on the #U# Unit sheet in the Import Number Template.

AMT Automation

- The option to enable AMT Automation is only available after enabling NOL automation.
- The automation will post an amount for the additional amount of tax liability.
- The manual adjustments (pre- and/or post-tax) as well as the AMT Tax Rate that should be used in calculations should be entered.

VA Automation

- Based on these automation policies the system will calculate and automatically post items that will directly impact the provision calculations. Keep in mind that there are limitations to each of the automation policies being offered.
- If a unit has a different unit as their Filing Unit they will be assigned that filing unit's automation policies.
- To import information on the Automation section, complete the appropriate fields on the #U# Unit sheet in the Import Number Template.

Valuation Allowance Rates

- The automation will post two amounts in the Temporary Difference, NOL Temporary Difference and After Tax Temporary Difference screens with the codes that all begin with VA_SYS. One amount for the current amount and another for the non-current amount. All amounts will have the [source tag](#)^[14] of "A".
- There are [system codes](#)^[13] that must exist for the automation to post.
- There are two approaches to the [Valuation Allowance Automation](#)^[104] - Separate Base & Aggregate Base.

Tax Account Info

- The accounts can be used for the [journal entry](#)^[95] reports by comparing the balances and the provision calculations to arrive at the appropriate journal entries required to be posted for the period.
- To import taxes per book information, complete the appropriate fields on the #U# Unit sheet in the Import Number Template.

Entry Fields:

Federal & State Current Provision

- Amounts on Trial Balance for the current provision tax expense.

Federal & State Deferred Provision

- Amounts on Trial Balance for the deferred provision tax expense.

Federal & State Deferred Balances

- Amounts on Trial Balance for the deferred tax assets & liabilities.

Federal & State Liability Balances

- Amounts on Trial Balance for the taxes payable.

Details

- Miscellaneous options can be entered in the Details section under [Data Entry](#) ³⁹ ➤ [Unit](#) ³⁹ ➤ [Unit Details](#) ⁴⁰.

Estimated Payments

- Estimated payment items are entered in the compliance datasets under [Data Entry](#) ³⁹ ➤ [Unit](#) ³⁹ ➤ [Unit Details](#) ⁴⁰.
- Items entered on this screen will add to the provision when calculating the estimated payments.
- To import information on the estimated payments section, complete the appropriate fields on the #U# Unit sheet in the Import Number Template.

Entry Fields:

Other Income Tax (additive to Cash Provision)

- Choose to add an additional amount to the provision liability in the estimated payment calculation

Calculated Income Tax Pymt Override

- Choose to override the calculated estimated payments.

Franchise Payments

- Additional amount of Franchise Tax that should be included with the provision liability in the estimated payment calculation

Include for Estimated Payment calc?

- Choose to include or exclude the unit estimated payment calculation.

Perm Diffs

- There are two types of permanent differences: Equity Adjustments and P&L Adjustments. The user can choose the appropriate type to achieve the desired provision effect.
- To import information on the Perm Diffs section, complete the appropriate fields on the #UPD# Unit Perm Diffs sheet in the Import Number Template.

Entry Fields:

Code & Description

- The [code](#) ¹³ & description are established by an Administrator for the [permanent difference](#) ²⁹.

Adj Type

- The type P type will result in a current tax provision expense offset in the payable account. The result will be an impact the overall effective tax rate.
- The type E type will result in a current tax provision expense offset in the payable account as well as an equity contra expense that is offset in an equity account. This will result in no impact to the overall effective tax rate.

Src

- The Src [tag](#) ¹⁴ letter is used to identify each line entered to the originating source.

Amount

- Positive amounts will increase and negative amounts will reduce the taxable income. The amounts should be entered in local currency and will be translated using the unit's weighted average FX rate to reporting currency.

Amortized Perm Diffs

- There are two types of permanent differences: Equity Adjustments and P&L Adjustments. The user can choose the appropriate type to achieve the desired provision effect.
- Amortized permanent differences allow users to enter different book and tax amortizable basis and

amortization periods. The resulting permanent difference between the basis will be automatically computed. The remaining balance of the basis and periods will rollover to future datasets when the dataset is rolled over.

- To import information on the Amortized Perm Diffs section, complete the appropriate fields on the *#UPDAM# Unit Perm Diff Amort* sheet in the Import Number Template.

Entry Fields:

Code & Name

- The [code](#) ¹³ & description are established by an Administrator for the [permanent difference](#) ²⁹.

Sub-Type

- The type P type will result in a current tax provision expense offset in the payable account. The result will be an impact the overall effective tax rate.
- The type E type will result in a current tax provision expense offset in the payable account as well as an equity contra expense that is offset in an equity account. This will result in no impact to the overall effective tax rate.

Source

- The Source [tag](#) ¹⁴ letter is used to identify each line entered to the originating source.

Months

- The months entered for both book and tax will be used to compute the ratable amount applicable to the period.

Beginning Balance

- The beginning balance will rollover from the prior period and should represent the remaining permanent differences for book and tax that should be allocated.

Activity

- The activity will be the appropriate amount of the beginning balance based on the months entered. In a dataset that was not rolled over, the user must populate this field.

Deferred

- To increase or decrease the balance. Amounts entered will not have any impact on the provision.

Temp Diffs

- The temporary differences section has three entry columns. The Activity, Deferred and Balance Sheet Only column amounts will [impact the tax provision](#) ¹²⁰ differently.
- Each temporary difference line will default to being tax effected using the unit rate. The beginning and ending unit rate can be overridden on a line by line basis. If only the beginning or ending rate is being overridden the user must still populate the field for the other rate or it will default to a zero rate.
- [Valuation Allowances](#) ¹⁰⁴ computed on Temporary Differences can be automated.
- To import information on the Temp Diffs section, complete the appropriate fields on the *#UTD# Unit Temp Diffs* sheet in the Import Number Template.

Entry Fields:

Code & Description

- The [code](#) ¹³ & description are established by an Administrator for the [temporary difference](#) ²⁹.

C/NC

- There are two Types of temporary differences balances - [Current and Non-Current](#) ¹⁵. Choose the Type that best relates to the balance sheet account where the deferred tax asset or liability should be represented.

Src

- The Src [tag](#)^[14] letter is used to identify each line entered to the originating source.

Beginning Balance

- The cumulative temporary difference balance will rollforward from the prior [dataset](#)^[13].

Activity

- Activity will [impact](#)^[120] the current and deferred provision as well as the deferred balances.
- Positive amounts will increase and negative amounts will reduce the taxable income. The amounts should be entered in local currency and will be translated using the unit's weighted average FX rate to reporting currency.

Deferred

- Deferred will [impact](#)^[120] the deferred provision only as well as the deferred balances.
- Typically this entry type is used for the impact of valuation allowances or adjustments to prior year balances.

Balance Sheet Only

- Balance will only [impact](#)^[120] the deferred balances.
- Typically this entry type is used for the impact of equity or other comprehensive income items.

*Amortized Temp Diff*s

- The amortized temporary differences section has two entry columns. The Activity and Deferred column amounts will [impact the tax provision](#)^[120] differently.
- Each temporary difference line will default to being tax effected using the unit rate.
- Amortized temporary differences allow users to enter different book and tax amortizable basis and amortization periods. The resulting amortized temporary difference between the basis will be automatically computed. The remaining balance of the basis and periods will rollover to future datasets when the dataset is rolled over.
- To import information on the Amortized Temp Diff's section, complete the appropriate fields on the *#UTDAM# Unit Temp Diff Amort* sheet in the Import Number Template.

Entry Fields:**Code & Description**

- The [code](#)^[13] & description are established by an Administrator for the [temporary difference](#)^[29].

Sub-Type

- There are two Types of temporary differences balances - [Current and Non-Current](#)^[15]. Choose the Type that best relates to the balance sheet account where the deferred tax asset or liability should be represented.

Source

- The Src [tag](#)^[14] letter is used to identify each line entered to the originating source.

Months

- The months entered for both book and tax will be used to compute the ratable amount applicable to the period.

Beginning Balance

- The beginning balance will rollover from the prior period and should represent the remaining temporary differences for book and tax that should be allocated.

Activity

- The activity will be the appropriate amount of the beginning balance based on the months entered. In a dataset that was not rolled over, the user must populate this field.
- Activity will [impact](#)^[120] the current and deferred provision as well as the deferred balances.

- Positive amounts will increase and negative amounts will reduce the taxable income. The amounts should be entered in local currency and will be translated using the unit's weighted average FX rate to reporting currency.

Deferred

- Deferred will [impact](#)^[120] the deferred provision only as well as the deferred balances.

AT Temp Diffs

- The after tax temporary differences section has three entry columns. The Activity, Deferred and Balance Sheet Only column amounts will [impact the tax provision](#)^[120] differently.
- The after tax temporary difference should be entered on a post rate basis. The appropriate federal benefit of state will be computed on these balances.
- To import information on the AT Temp Diffs section, complete the appropriate fields on the #UATTD# *U AfterTax TempDiffs* sheet in the Import Number Template.

Entry Fields:

Code & Description

- The [code](#)^[13] & description are established by an Administrator for the [after tax temporary difference](#)^[30].

C/NC

- There are two Types of temporary differences balances - [Current and Non-Current](#)^[15]. Choose the Type that best relates to the balance sheet account where the deferred tax asset or liability should be represented.

Src

- The Src [tag](#)^[14] letter is used to identify each line entered to the originating source.

Beginning Balance

- The cumulative after tax temporary difference balance will rollforward from the prior [dataset](#)^[13].

Activity

- Activity will [impact](#)^[120] the current and deferred provision as well as the deferred balances.
- Positive amounts will increase and negative amounts will reduce the taxable income. The amounts should be entered in local currency and will be translated using the unit's weighted average FX rate to reporting currency.

Deferred

- Deferred will [impact](#)^[120] the deferred provision only as well as the deferred balances.
- Typically this entry type is used for the impact of valuation allowances or adjustments to prior year balances.

Balance Sheet Only

- Balance will only [impact](#)^[120] the deferred balances.
- Typically this entry type is used for the impact of equity or other comprehensive income items.

Amortized AT Temp Diffs

- The amortized after tax temporary differences section has two entry columns. The Activity and Deferred column amounts will [impact the tax provision](#)^[120] differently.
- Amortized after tax temporary differences allow users to enter different book and tax amortizable basis and amortization periods. The resulting after tax amortized temporary difference between the basis will be automatically computed. The remaining balance of the basis and periods will rollover to future datasets when the dataset is rolled over.
- To import information on the Amortized AT Temp Diffs section, complete the appropriate fields on the #UATTDAM# *Unit AfterTaxTD Amort* sheet in the Import Number Template.

Entry Fields:

Code & Description

- The [code](#)¹³ & description are established by an Administrator for the [after tax temporary difference](#)³⁰.

Sub-Type

- There are two Types of temporary differences balances - [Current and Non-Current](#)¹⁵. Choose the Type that best relates to the balance sheet account where the deferred tax asset or liability should be represented.

Source

- The Src [tag](#)¹⁴ letter is used to identify each line entered to the originating source.

Months

- The months entered for both book and tax will be used to compute the ratable amount applicable to the period.

Beginning Balance

- The beginning balance will rollover from the prior period and should represent the remaining temporary differences for book and tax that should be allocated.

Activity

- The activity will be the appropriate amount of the beginning balance based on the months entered. In a dataset that was not rolled over, the user must populate this field.
- Activity will [impact](#)¹²⁰ the current and deferred provision as well as the deferred balances.
- Positive amounts will increase and negative amounts will reduce the taxable income. The amounts should be entered in local currency and will be translated using the unit's weighted average FX rate to reporting currency.

Deferred

- Deferred will [impact](#)¹²⁰ the deferred provision only as well as the deferred balances.

Tax Adjs

- Tax adjustments can be thought of as a post-tax permanent difference.
- There are two types of Tax Adjustments depending on the code. Non Cash Tax Adjustments have a code that begins with NC_ and Cash Tax Adjustments do not. The cash provision is the amount of current tax liability that is expected to be represented on the tax return. The non cash provision is any current taxes that should be accrued for prior years or for amounts that are not represented on the tax return. The Cash and Non Cash are segregated on separate lines of the Tax Provision report.
- To import information on the Tax Adjs section, complete the appropriate fields on the #UTA# Unit Tax Adjs sheet in the Import Number Template.

Entry Fields:

Code & Description

- The [code](#)¹³ & description are established by an Administrator for the [tax adjustments](#)³⁰.
- Entries with codes beginning with NC_ will designate the tax adjustment as a non cash tax adjustment.

Adjustment

- Positive amounts will increase and negative amounts will reduce the taxable income. The amounts should be entered in local currency and will be translated using the unit's weighted average FX rate to reporting currency.

NOL Temp Diffs

- The NOL temporary differences section has three entry columns. The Activity, Deferred and Balance Sheet Only column amounts will [impact the tax provision](#) ^[120] differently.
- Each NOL temporary difference line will default to being tax effected using the unit rate. The beginning and ending unit rate can be overridden on a line by line basis. If only the beginning or ending rate is being overridden the user must still populate the field for the other rate or it will default to a zero rate.
- The NOL temporary difference can be automated to take the [generated or utilized](#) ^[41] net operating loss impact.
- To import information on the NOL Temp Diffs section, complete the appropriate fields on the *#UNOLTD# Unit NOL Temp Diffs* sheet in the Import Number Template.

Entry Fields:

Code & Description

- The [code](#) ^[13] & description are established by an Administrator for the [NOL temporary difference](#) ^[29].
- Automated NOL amounts will be posted to a code that begins with NOL_SYS.

C/NC

- There are two Types of NOL temporary differences balances - [Current and Non-Current](#) ^[15]. Choose the Type that best relates to the balance sheet account where the deferred tax asset or liability should be represented.

Src

- The Src [tag](#) ^[14] letter is used to identify each line entered to the originating source.

Generated

- Tracks the year the Net Operating Loss was generated.

Expires

- Tracks the year the Net Operating Loss is expected to expire.

Beginning Balance

- The cumulative temporary difference balance will rollforward from the prior [dataset](#) ^[13].

Activity

- Activity will [impact](#) ^[120] the current and deferred provision as well as the deferred balances.
- Positive amounts will increase and negative amounts will reduce the taxable income. The amounts should be entered in local currency and will be translated using the unit's weighted average FX rate to reporting currency.

Deferred

- Deferred will [impact](#) ^[120] the deferred provision only as well as the deferred balances.
- Typically this entry type is used for the impact of valuation allowances or adjustments to prior year balances.

Balance Sheet Only

- Balance will only [impact](#) ^[120] the deferred balances.
- Typically this entry type is used for the impact of equity or other comprehensive income items.

Payable Entry

- Automatic posting from the calculated provision to the payable can be activated with a [dataset parameter](#) ^[15].
- To maximize the payable functionality ensure that the [payable set-up](#) ^[95] is done to reflect the activity in the taxes payable account.
- To import information on the Payable Entry section, complete the appropriate fields on the *#FL#*

Fed Liability Txns sheet in the Import Number Template.

Entry Fields:

Fiscal Year

- The fiscal year should be the year that the payable entry relates to.

Jurisdiction

- The jurisdiction will default to FED when data is entered at the unit level.

Txn Type

- The choices displayed are established by an Administrator for the [transaction types](#) ^[25].

Txn Bucket

- The choices displayed are established by an Administrator for the [transaction buckets](#) ^[24].

Src

- The Src [tag](#) ^[14] letter is used to identify each line entered to the originating source.

Amount

- Negative amounts will increase and positive amounts will reduce the taxable payable account. The amounts should be entered in local currency.

Date

- The choices in the drop down will be limited to dates within the dataset year. Dates for other years can be imported or a [system parameter](#) ^[13] can be activated to remove the single year restriction.

FX

- The weighted average rate on the date of the entry can be entered.

Description

- Each entry line should be identified with a description.

InterCo Txn Entry

- Transactions between units can be set up to account for the movement of tax amounts and the impact of the associated withholding tax treatment on the transactions.
- The entries can be entered on either the paying or receiving unit and will be posted as a permanent difference on the units.
- To import information on the InterCo Txn Entry section, complete the appropriate fields on the *#ICOTXNS# Inter Co Txns* sheet in the Import Number Template.

Entry Fields:

Paying/Receiving Unit

- There can be intercompany transactions between any two [units](#) ^[21].

Txn Type

- The choices displayed are established by an Administrator for the [transaction types](#) ^[31].

Txn Code

- The transaction code is a user defined.

Txn Date

- The transaction date identifies the date of the transaction.

Txn Amount

- The transaction amount for the intercompany transaction.

FX Rate (Paying Unit to Receiving Unit)

- The weighted average rate that the paying unit uses to pay the receiving unit.

% Withholding Tax Receiving Unit

- Percentage of the transaction amount that will be withheld for the receiving unit.

Taxable at Receiving Unit

- Designate if the transaction amount will be taxable by the receiving unit. It will be posted as a permanent difference.

Deductible at Paying Unit

- Designate if the transaction amount will be deductible by the paying unit. It will be posted as an offset permanent difference.

Withholding Tax Treatment

- Designate if the withholding is D for deductible, C for creditable and for Neither.

Trial Balance/Tax Basis

- This area populates the ending trial balance amounts and allows the user to make book adjustments, tax reclasses and other adjustments. This can ultimately be used as the starting point for the tax basis balances sheet.
- Typically, the trial balance data is bridged into the system from a extract of the general ledger.
- To import information on the Trial Balance/Tax Basis section, complete the appropriate fields on the *#UTBBS# Unit Tax Basis BalSheet* sheet in the Import Number Template.

Entry Fields:

Code - Description

- The [code](#) ^[13] & description are established by an Administrator for the [trial balance sub lines](#) ^[31].

Src

- The Src [tag](#) ^[14] letter is used to identify each line entered to the originating source.

Ending Book Balance

- Populates the trial balance ending balance data for the period.

Book Adjs

- Book adjustments to the ending balances can be made to generate the adjusted ending balances.

Tax Reclass

- Tax reclasses can be made to the adjusted ending balances.

Other Adjustments

- Other adjustments can be made to the adjusted ending balances.

State

The State area is where all the State or Jurisdictional data can be entered and is stored. Each state must have a [record](#) ^[15] to enter data.

The State can have eight areas - [Administration](#) ^[50], [State Details](#) ^[51], [State Perm Diffs](#) ^[52], [State Temp Diffs](#) ^[53], [State After App Temp Diffs](#) ^[53], [State After Tax Temp Diffs](#) ^[54], [State Tax Adjs](#) ^[55] & [State Payable Entry](#) ^[55].

Administration

Administrative user can access [unit state dataset parameters](#) ^[51] which control some unit level features.

Unit State Dataset Parameter

- Unit State Dataset Parameters are defined in the Navigator under Data Review> State> Administration.
- An administrator can set characteristics for each dataset that may change how data is treated or represented with Dataset Parameters.
- The pre-established dataset parameters can be added, modified or deleted.
- When adding or modifying parameters, use care, as they can potentially change calculations across all the units in the dataset. Parameters are pre-defined and are case sensitive. The Key Type & Value are specifically designed for each parameter.
- Deleting parameters is not recommended since they may be required for the system to function properly. Opt instead for de-activating the parameter rather than deleting it.
- To import a new Unit State Dataset Parameter, complete the appropriate fields on the #USDSP# *USDS Params* sheet in the Import Numbers Template.

State Details

There are two sections on the State Details screen - [Rates/Appportionment](#)^[51] & [Automation](#)^[52]. The Unit Details screen defaults to show the Rates/Apportionment section.

Rates/Apportionment

- If the Beginning and Ending Deferred Tax Rates differ for a unit the system will automatically calculate any necessary change in rate adjustment on the beginning temporary difference balances. The support for the calculated adjustment is displayed in the deferred balances report as a separate column.
- If the Current Tax Rate and the Ending Deferred Tax Rate differ for the unit the system will automatically calculate the necessary impact of the rate difference for activity entered for temporary differences. The impact of the rate difference can be viewed in the Effective Tax Rate report.
- To import information on the Rates & Apportionment section, complete the appropriate fields on the #S# *States* sheet in the Import Number Template.

Entry Fields:

Deactivate State Button

- Found in the upper right hand corner of the screen, clicking the button will [delete the record](#)^[15] which will erase all information for this state for this unit for the current dataset. It will not affect any other state or the unit in the dataset or the state or unit in any other dataset that the state was included in.

Filing Unit

- A filing unit allows the ability to group units. The Filing Unit is considered the Parent unit and the units that are being grouped with the parent unit are referred to as Child units. Currently, the system does not permit multiple tiered filing groups.

Apportionment Pcts

- Designate the apportionment percentages for this state and unit chosen in the control center.
- The State Apport % will be applied to compute the apportioned current state taxable income.
- The Begin Apport % will be applied to the beginning state temporary differences.
- The End Apport % will be applied to the state ending temporary differences.

Tax Rates

- Designate the tax rates for this state and unit chosen in the control center.
- The State Tax Rate will be applied to the apportioned current state taxable income.
- The Beginning Deferred Rate will be applied to the apportioned deferred state temporary differences.
- The Ending Deferred Rate will be applied to the apportioned deferred state temporary

differences.

Federal Deductibility Rates

- Designate the percentage of the state amounts that should be used to compute the federal benefit of state benefit.
- The Current Deductible Rate will compute the percentage of the current federal benefit of state benefit.
- The Beginning Deferred Rate will compute the percentage of the beginning deferred federal benefit of state benefit.
- The Ending Deferred Rate will compute the percentage of the ending deferred federal benefit of state benefit.

Deferred Provision Only Adjustment

- The adjustment to the deferred tax provision expense will be presented on the tax provision report as a separate line item and will impact the Effective Tax Rate. The deferred expense amount will not have a related deferred tax asset or liability associated with it.
- Be sure that you use this field appropriately as it may require additional support to justify the expense on the provision.

Automation

- To import information on the Rates & Apportionment section, complete the appropriate fields on the #S# *States* sheet in the Import Number Template.

Entry Fields:

NOL Creation and Utilization

- The automation will post an amount as an NOL Temporary Difference with the [system code](#) ¹³ NOL_SYS and the [source tag](#) ¹⁴ of "A". The NOL automation will post a reclass to create the NOL Temporary difference when the unit has a taxable loss or will draw down an available NOL Temporary Difference when the unit has taxable income.
- Choices made in the NOL Allowance Rate and Base NOL Allowance will impact the amount of the reclass to NOL that will be posted.
- The NOL Allowance Rate is the percent of taxable income/loss that should be considered when computing the NOL that should be reclassified for the specified unit.
- The Base NOL Allowance (e.g §382 limitation) will limit the amount of NOL that will be considered. If there is no Base NOL Allowance, the field should be left at the default value of zero.

State Perm Diff

- There are two types of permanent differences: Equity Adjustments and P&L Adjustments. The user can choose the appropriate type to achieve the desired provision effect.
- Enter permanent differences that are applicable for state and not recognized for federal purposes.
- To import information on the State Perm Diff section, complete the appropriate fields on the #SPM# *State Perm Mods* sheet in the Import Number Template.

Entry Fields:

Code - Description

- The [code](#) ¹³ & description are established by an Administrator for the [permanent difference](#) ²⁹.

Type

- The type P type will result in a current tax provision expense offset in the payable account. The result will be an impact the overall effective tax rate.
- The type E type will result in a current tax provision expense offset in the payable account as well as an equity contra expense that is offset in an equity account. This will result in no impact to the overall effective tax rate.

Src

- The Src [tag](#)^[14] letter is used to identify each line entered to the originating source.

Amount

- Positive amounts will increase and negative amounts will reduce the taxable income. The amounts should be entered in local currency and will be translated using the unit's weighted average FX rate to reporting currency.

State Temp Diffs

- The state temporary differences section has three entry columns. The Activity, Deferred and Balance Sheet Only column amounts will [impact the tax provision](#)^[120] differently.
- Each state temporary difference line will default to being tax effected using the unit rate. The beginning and ending state & unit rates can be overridden on a line by line basis. If only the beginning or ending rate is being overridden the user must still populate the field for the other rate or it will default to a zero rate.
- Enter temporary differences that are applicable for state and not recognized for federal purposes.
- To import information on the State Temp Diffs section, complete the appropriate fields on the *#STD# St Temp Diff Adjs* sheet in the Import Number Template.

Entry Fields:**Code & Description**

- The [code](#)^[13] & description are established by an Administrator for the [temporary difference](#)^[29].

C/NC

- There are two Types of temporary differences balances - [Current and Non-Current](#)^[15]. Choose the Type that best relates to the balance sheet account where the deferred tax asset or liability should be represented.

Src

- The Src [tag](#)^[14] letter is used to identify each line entered to the originating source.

Beginning Balance

- The cumulative temporary difference balance will rollforward from the prior [dataset](#)^[13].

Activity

- Activity will [impact](#)^[120] the current and deferred provision as well as the deferred balances.
- Positive amounts will increase and negative amounts will reduce the taxable income. The amounts should be entered in local currency and will be translated using the unit's weighted average FX rate to reporting currency.

Deferred

- Deferred will [impact](#)^[120] the deferred provision only as well as the deferred balances.
- Typically this entry type is used for the impact of valuation allowances or adjustments to prior year balances.

Balance Sheet Only

- Balance will only [impact](#)^[120] the deferred balances.
- Typically this entry type is used for the impact of equity or other comprehensive income items.

State After App Temp Diffs

- The state after apportionment temporary differences section has three entry columns. The Activity, Deferred and Balance Sheet Only column amounts will [impact the tax provision](#)^[120] differently.
- Each state after apportionment temporary difference line will default to being tax effected using the unit rate. The beginning and ending state & unit rates can be overridden on a line by line basis. If

only the beginning or ending rate is being overridden the user must still populate the field for the other rate or it will default to a zero rate.

- Enter temporary differences that are applicable for state and not recognized for federal purposes.
- To import information on the State AT Temp Diffs section, complete the appropriate fields on the #SAATD# *St AfterApp TempDiff* sheet in the Import Number Template.

Entry Fields:

Code & Description

- The [code](#) ^[13] & description are established by an Administrator for the [state after apportionment temporary difference](#) ^[32].

C/NC

- There are two Types of temporary differences balances - [Current and Non-Current](#) ^[15]. Choose the Type that best relates to the balance sheet account where the deferred tax asset or liability should be represented.

Src

- The Src [tag](#) ^[14] letter is used to identify each line entered to the originating source.

Beginning Balance

- The cumulative temporary difference balance will rollforward from the prior [dataset](#) ^[13].

Activity

- Activity will [impact](#) ^[120] the current and deferred provision as well as the deferred balances.
- Positive amounts will increase and negative amounts will reduce the taxable income. The amounts should be entered in local currency and will be translated using the unit's weighted average FX rate to reporting currency.

Deferred

- Deferred will [impact](#) ^[120] the deferred provision only as well as the deferred balances.
- Typically this entry type is used for the impact of valuation allowances or adjustments to prior year balances.

Balance Sheet Only

- Balance will only [impact](#) ^[120] the deferred balances.
- Typically this entry type is used for the impact of equity or other comprehensive income items.

State After Tax Temp Diffs

- The state after apportionment temporary differences section has three entry columns. The Activity, Deferred and Balance Sheet Only column amounts will [impact the tax provision](#) ^[120] differently.
- Enter temporary differences that are applicable for state and not recognized for federal purposes.
- To import information on the State After Tax Temp Diffs section, complete the appropriate fields on the #SATTD# *St AfterTax TempDiff* sheet in the Import Number Template.

Entry Fields:

Code & Description

- The [code](#) ^[13] & description are established by an Administrator for the [state after tax temporary difference](#) ^[31].

C/NC

- There are two Types of temporary differences balances - [Current and Non-Current](#) ^[15]. Choose the Type that best relates to the balance sheet account where the deferred tax asset or liability should be represented.

Src

- The Src [tag](#) ^[14] letter is used to identify each line entered to the originating source.

Beginning Balance

- The cumulative temporary difference balance will rollforward from the prior [dataset](#) ¹³.

Activity

- Activity will [impact](#) ¹²⁰ the current and deferred provision as well as the deferred balances.
- Positive amounts will increase and negative amounts will reduce the taxable income. The amounts should be entered in local currency and will be translated using the unit's weighted average FX rate to reporting currency.

Deferred

- Deferred will [impact](#) ¹²⁰ the deferred provision only as well as the deferred balances.
- Typically this entry type is used for the impact of valuation allowances or adjustments to prior year balances.

Balance Sheet Only

- Balance will only [impact](#) ¹²⁰ the deferred balances.
- Typically this entry type is used for the impact of equity or other comprehensive income items.

State Tax Adjs

- State tax adjustments can be thought of as a post-tax state permanent difference.
- There are two types of Tax Adjustments depending on the code. Non Cash Tax Adjustments have a code that begins with NC_ and Cash Tax Adjustments do not. The cash provision is the amount of current tax liability that is expected to be represented on the tax return. The non cash provision is any current taxes that should be accrued for prior years or for amounts that are not represented on the tax return. The Cash and Non Cash are segregate on separate lines of the Tax Provision report.
- To import information on the State Tax Adjs section, complete the appropriate fields on the #STA# *State Tax Adjs* sheet in the Import Number Template.

Entry Fields:**Code & Description**

- The [code](#) ¹³ & description are established by an Administrator for the [state tax adjustments](#) ³².
- Entries with codes beginning with NC_ will designate the tax adjustment as a non cash tax adjustment.

Adjustment

- Positive amounts will increase and negative amounts will reduce the taxable income. The amounts should be entered in local currency and will be translated using the unit's weighted average FX rate to reporting currency.

State Payable Entry

- Automatic posting from the calculated provision to the payable can be activated with a [dataset parameter](#) ¹⁵.
- To maximize the payable functionality ensure that the [payable set-up](#) ⁹⁵ is done to reflect the activity in the taxes payable account.
- To import information on the State Payable Entry section, complete the appropriate fields on the #SL# *State Liability Txns* sheet in the Import Number Template.

Entry Fields:**Fiscal Year**

- The fiscal year should be the year that the payable entry relates to.

Jurisdiction

- The jurisdiction will default to the state chosen in the control center.

Txn Type

- The choices displayed are established by an Administrator for the [transaction types](#)^[25].

Txn Bucket

- The choices displayed are established by an Administrator for the [transaction buckets](#)^[24].

Src

- The Src [tag](#)^[14] letter is used to identify each line entered to the originating source.

Amount

- Negative amounts will increase and positive amounts will reduce the taxable payable account. The amounts should be entered in local currency.

Date

- The choices in the drop down will be limited to dates within the dataset year. Dates for other years can be imported or a [system parameter](#)^[13] can be activated to remove the single year restriction.

FX

- The weighted average rate on the date of the entry can be entered.

Description

- Each entry line should be identified with a description.

Data Import/Export

Data for a dataset can be populated in the Data Review section for multiple units. There are two functions that allow data to be bulk loaded - [Spreadsheet Import](#)^[56] and [Bridge Import](#)^[57].

Spreadsheet Import - Dataset

The Import Spreadsheet function will allow the - [TaxStream Format](#)^[56]. The format allows the Administrative and Read/Write user to populated data in an Excel spreadsheet. The TaxStream format uses a template where data is divide on separate sheets by type of data.

TaxStream Format

- A blank import_numbers workbook template is provided with the software. Additionally, the template can be generated by choosing the Export Selected Dataset function.
- The Excel workbook contains a group of sheets. Each sheet corresponds to a data review screen.
- Each sheet of the Excel workbook reserves the first two rows for descriptions of the information required in each column.
- Do Not modify the sheet name or the column order or the file to not import properly.
- Each sheet can be imported either on a separate basis or with other import spreadsheet sheets.
- Codes can not be left blank, but cells for amounts can be left blank to ignore the cell. Entering a 0 (zero) will override the amount.
- When there is duplicate data in an earlier row, it will be overridden by the last row the import finds.
- After the import is completed the user should review the Import Log to ensure that no errors occurred to restrict data from being imported. There is a [list of possible error codes](#)^[119] and their causes available for reference.

Entry Fields:

Choose the Target Dataset

- The dataset name will default to the dataset chosen in the control center since that is where the dataset is determined. To choose a different dataset, change the dataset in the control center and the display will show the new dataset.

Choose file(s) of source spreadsheet

- The drop down allows the user to identify where the import number spreadsheet template is saved. More than one file can be added if appropriate.

Submit

- This step will process the data in the import spreadsheet and post it in the dataset. Once the import is complete the [import log](#) will display.

View Last Import Log (Dataset)

The stored log will be from the last time the [Spreadsheet Import - Dataset](#) was run to import numbers into the dataset. The log has the Target DataSet name and it will give the path of the Source Filename that was imported. The log will list each sheet and the data that was imported. To permanently store the information to a file that can be saved and printed, right click on the report and choose Export to Microsoft Excel.

Data Export

The data entered for a dataset can be exported to an Excel file. The data is exported to a file that can be [imported](#) back into the originating dataset or a different dataset. An export of the dataset can be stored as a backup of the data as a security measure. To ensure that the file can be restored, be sure to [export the categories](#) as well.

Export Spreadsheet - Numbers

- The dataset information can be exported to a TaxStream Format Import Numbers Template.
- This functionality will generate a file with multiple sheets: [#U# Unit](#), [#UPD# Unit Perm Diffs](#), [#UNOLTD# Unit NOL Temp Diffs](#), [#UTD# Unit Temp Diffs](#), [#UATTD# U AfterTax TempDiffs](#), [#UTA# Unit Tax Adjs](#), [#UTBBS# Unit Tax Basis BalSheet](#), [#ULB# Unit Liability Begin Bals](#), [#UTDAM# Unit Temp Diff Amort](#), [#UPDAM# Unit Perm Diff Amort](#), [#UATTDAM# Unit AfterTaxTD Amort](#), [#FL# Fed Liability Txns](#), [#ICOTXNS# Inter Co Txns](#), [#S# States](#), [#SPM# State Perm Mods](#), [#STD# St Temp Diff Adjs](#), [#SAATD# St AfterApp TempDiff](#), [#SATTD# St AfterTax TempDiff](#), [#STA# State Tax Adjs](#), [#J# Jurisdictions](#), [#USDSP# USDS Params](#), [#UDSP# UDS Params](#), [#DP# Datasets Params](#), [#SL# State Liability Txns](#)
- There are additional sheets that can also be imported that may be provided by your client manager or support.
- Exporting before items have been entered will generate a blank Import Numbers Template. A blank import_numbers workbook template is provided with the software.

Bridge Import

The Bridge Import function will allow Administrative and Read/Write user to upload an extract of General Ledger data. The extract will rely on the [bridge mapping](#) rules that have been established to populate pertinent information to various sections of the [Data Entry](#).

Bridge Process

- Using the bridge can help to build an audit trail since it represents the book general ledger data on an account by account basis and the tax treatment of that account.
- Information that is bridged into the system can be assigned a Tag letter that identifies the source of the data as being bridged from general ledger information. This allows user to be able to segregate bridged data from amounts that were manually entered or populated via the import spreadsheet template in the data review screens.
-
-
- The [extracted file](#) from the General Ledger can either have four column or six column of data

and be either a comma or tab delimited file type.

Entry Fields:

1. Verify Target Dataset
 - The dataset name will default to the dataset chosen in the control center since that is where the dataset is determined. To choose a different dataset, change the dataset in the control center and the display will show the new dataset.
- 2a. Choose TaxStream target areas to be loaded
 - Check off the areas that should be populated with the data.
- 2b. Choose tag and units
 - The designated tag will be used to tag the bridged data in the system. Consider [setting up a tag](#) ^[23] to specifically identify the data as coming from a bridge file.
 - Choose whether the data in the extract is for a single unit, a group of units in a sub-consolidation or the consolidated group. To choose a different unit or sub-consolidation you must change the control center. Changing the control center will refresh the screen and the other choices will be lost.
3. Choose format(s) and file(s) of legacy data
 - The [extract file](#) ^[58] needs to be defined to explain the underlying format. There are two database types - sql & oracle, there are two file formats - comma & tab delimited and data formats - 4 or 6 columns.
 - The legacy data file is the [extract file](#) ^[58] from the general ledger system.
4. Clear Staging Area, upload legacy
 - The first step will clear the staging area. Once that is staging area is cleared it will display a "view pre-load log" and a preview of each area of data that was entered.
5. Update TaxStream
 - After the pre-load log and the preview of the data have been confirmed as correct, choose to Update the provision data with the bridged data.
 - Review the areas of bridged data: PTBI local, PTBI USD, Tax Accounts, Loaded (raw balances), Perms, Temps, Temps (BSO), Not Mapped, Perms (Amortized), Temps (Amortized) and Tax Basis. This data can later be reviewed in the [Bridge Archives](#) ^[61].

Bridge Extract File

The file extracted from the General Ledger system can either have 4 columns of data or 6 columns of data. The format of the file can be either tab delimited or comma separated format. The following are some things to keep in mind about the file:

- Tab delimited file format is preferred versus comma separated file format since a commas (thousands separator) which could be misinterpreted as a field delimiter. Files saved from Excel will try to get around this problem by putting numbers in quotes, assuming that any commas in the quotes will not be treated as field delimiters. SqlLdr will honor the Excel convention and BCP will not.
- The system will not accept parentheses as notation for a negative value. The user must ensure the extract contains minus signs (-) at the beginning of negative numbers. Example: (859,621) should be shown as -859621 in the extract file
- As with all other imports in the TaxStream system, once the file reaches a blank line the system will consider it a dead line and end the import. If there is more information found after the blank line it will not be represented in the system.
- There should not be any commas used in large numbers as separators. This can throw off the import file or cause information to be rejected. Example: 2,598,758 should be shown as 2598758 in the extract file

Column Definitions - 4 or 6 column format
Unit Code:

- This is the unit code that the GL Account Code corresponds to. This [code](#) must be in the system..

Cost Center Code (6 column format only):

- This is a user defined code associated with a level of information found in the general ledger system. If the user does not track beyond the Unit level then this column should simply use a wild card (*) to hold its place.

User Specific Code (6 column format only):

- This is a further level of detail based on a user defined code. As with the cost center code, a user should use a wild card (*) as a placeholder if not in use.

General Ledger Account Code:

- This is the actual book code kept in the user's general ledger system. When the bridge mappings are created, this code will be assigned to a component code within Enterprise.

Beginning Balance:

- The beginning balance as found in the general ledger system. If the user is pulling in income statement items this column may be populated with all zero (0) balances but must still exist in the extract file.

Ending Balance:

- This is the ending balance as found in the general ledger system.

Example of a 4 Column file...

Unit Code	GL Acct Code	Beginning Balance	Ending Balance
D1000	AQ1000	100390.890	-457756457.23
D1000	AQ1003	0.000	-17693619.72
D1000	ZW1005	-648660.30	-81656265.99
D1000	ZW1006	-220777.70	-91646792.69
D1000	AQ1007	2138384110	-122540901.25
D1000	BY1008	2087.400	-16079571.74
F2000	BP1009	4797331.70	0.00
F2000	TR1010	182512.210	-1098036.08
F2000	AQ1011	0.000	-308410.20
F2000	ZE1015	11436401.0	-1170955.98
x2000	TR1020	24214662.0	0.00
x2000	IO1030	71448480.0	0.00
x2000	PI1035	0.000	0.00
ADJ4	IO1036	-1649102.0	0.00
ADJ4	TR1040	0.000	0.00
ADJ4	EF1041	3061806.70	0.00

Example of a 6 Column file...

Unit Code	Cost Center Code	User Specific Code	GL Account Code	Beginning Balance	Ending Balance
D1000	*	*	AQ1000	100390.890	-457756457.23
D1000	*	*	AQ1003	0.000	-17693619.72
D1000	*	*	ZW1005	-648660.30	-81656265.99
D1000	*	*	ZW1006	-220777.70	-91646792.69
D1000	*	*	AQ1007	2138384110	-122540901.25
D1000	*	*	BY1008	2087.400	-16079571.74
F2000	*	*	BP1009	4797331.70	0.00
F2000	*	*	TR1010	182512.210	-1098036.08
F2000	*	*	AQ1011	0.000	-308410.20
F2000	*	*	ZE1015	11436401.0	-1170955.98
x2000	*	*	TR1020	24214662.0	0.00
x2000	*	*	IO1030	71448480.0	0.00
x2000	*	*	PI1035	0.000	0.00
ADJ4	*	*	IO1036	-1649102.0	0.00
ADJ4	*	*	TR1040	0.000	0.00
ADJ4	*	*	EF1041	3061806.70	0.00

View Last Import Log (Bridge)

The stored log will be from the last time the [Bridge Import](#)^[57] was run to bridge general ledger data into the dataset. The log has the StartTime, the areas of data that were bridged and the EndTime. To understand the amounts that were imported see the [Bridge Archives](#)^[61]. To permanently store the information to a file that can be saved and printed, right click on the report and choose Export to Microsoft Excel.

Bridge Archives

In the Bridge Archives the user can view the data that was bridged into the system. The user can choose an archive slot which is created by the tag letter that designated when the [Bridge Import](#)^[57] occurred. After choosing the appropriate slot, the user can then choose the data area that they wish to review. The choices are: PTBI local, PTBI USD, Tax Accounts, Loaded (raw balances), Perms, Temps, Temps (BSO), Not Mapped, Perms (Amortized), Temps (Amortized) and Tax Basis. The displayed data will show the account balances and, where configured, the [bridge mapping rules](#)^[32] that were applied to the account. The data can be exported to file with the Export Current Report.

Reporting

There are basic reports that will display the provision and estimated payments data in multiple ways. The reports are available at different [reporting levels](#)^[17]. There are user defined reporting configurations known as [parameters](#)^[15] that can be applied to modify the way the reports look and may add additional report. Reports at all reporting levels can be displayed in Reporting Currency. All reports can also be viewed in Local Currency at the unit level.

Batch Reporting

The Batch Reporting section has options for mass exporting reports to excel and PDF.

Batch Exporting

To print a single report:

- In the report headers under [Report export options: export to pdf export to xls](#) a user may choose to export to excel or PDF.
- The report that is currently displayed in the work area will be exported and the user has the option of opening the report or can enter the target location for the file to be saved and click Save..

To print multiple reports:

- In the Navigator choose Batch Reporting and Print Batch Report.
- The screen is made up of two sections a categories, and a reports section.
- Choose the Consolidation, Sub-consolidation and or units from the categories.
- In the reports section you can choose the reports that will be generated in the batch print file. In any of the sections, the user can choose more than one option by holding the Ctrl key while making selections. **Note: A user can save the reports chosen as Client Batches or User Batches.**
- Choose a document format, PDF or XLS.
- Click Print... to send the reports to the excel or pdf.

Administration

An Administrative user can [Reset Report Data](#)^[61] and Regenerate Report Data .

Reset Report Data

An Administrative User has the ability to refresh the report data which will recalculate all of the system calculations when they choose to Reset Report Data. Rarely is this function necessary, but it will ensure the users that all the reports have the most current data.

Overview of Reports

Overview of the basic reports and the available [reporting levels](#)^[17]. Choose the link to view information about a specific report.

<u>Report Name</u>	<u>Dataset Type</u>	<u>Unit</u>	<u>Filing Group</u>	<u>Consolidated</u>	<u>Sub-Consolidated</u>
Federal/National					
Tax Provision	Prov/Comp ⁶⁵	✓	✓	✓	✓
Tax Provision – Dataset Comparison	Prov/Comp ⁶⁵	✓		✓	✓
Tax Provision – Dataset Breakout	Prov/Comp ⁶⁵	✓		✓	✓
Tax Provision – CSC Breakout	Prov/Comp ¹⁰⁵				✓
Federal Est Pymt	Comp ⁶⁷	✓		✓	✓
Effective Tax Rate	Prov/Comp ⁶⁹	✓		✓	✓
Effective Tax Rate – CSC Breakout	Prov/Comp ¹⁰⁵				✓
Deferred Balances	Prov/Comp ⁷⁰	✓	✓	✓	✓
Expected Deferred Rate	Prov/Comp ⁷²			✓	✓
Temp Diff Summary	Prov/Comp ⁷³	✓		✓	✓
Temp Diff Summary (Fed Filing Group)	Prov/Comp ⁷⁴		✓	✓	✓
Unit Summary	Prov/Comp ⁷⁵		✓	✓	✓
Payable Rollforward	Prov/Comp ⁷⁶	✓		✓	✓
Payable Detail	Prov/Comp ⁷⁷	✓		✓	✓
Foreign/Domestic Summary	Prov/Comp ⁷⁸	✓		✓	✓
AMT Estimator	Prov/Comp ⁷⁹	✓	✓		
Trial Balance Reports	Prov/Comp ⁸⁰	✓		✓	✓
Tax Basis Balance Sheet	Prov/Comp ¹⁰⁶	✓		✓	✓
Old Journal Entry	Prov/Comp ⁸²	✓		✓	✓
Attachments Review	Prov/Comp ⁸³	✓		✓	✓
State/Jurisdiction					
State Summary					
- Provision Summary	Prov/Comp ⁸⁰	✓		✓	✓
- State Est Pymt Summary	Comp ⁸⁹			✓	✓
- State/Unit Summary	Prov/Comp ⁸¹	✓		✓	✓
State Specific					
- Tax Prov/Compision	Prov ⁸⁴ Comp ⁸⁵	✓		✓	✓
- Legacy Tax Provision	Prov ⁸⁶ Comp ⁸⁸	✓		✓	✓
- State Est Pymt	Est Pymt ⁸⁹	✓			

<u>Report Name</u>	<u>Dataset Type</u>	<u>Unit</u>	<u>Filing Group</u>	<u>Consolidated</u>	<u>Sub-Consolidated</u>
- Deferred Balances	Prov/Comp ^[90]	✓		✓	✓
- Payable Rollforward	Prov/Comp ^[76]	✓		✓	✓
- Payable Detail	Prov/Comp ^[77]	✓		✓	✓

Self Reconciliation of Reports

The computed amounts for all Reports, under a reporting level based on the choices made in the control center, will always agree to one another. Each report may show different views or aspects of the data, but where there is a common line item (eg Total Provision, Effective Tax Rate) it will always agree with all the other reports at the reporting level.

Parameters for Reports

Parameters can configure functionality, calculations and report views.

- Pre-defined parameters can be activated by an Administrative user at four levels: [System](#) ^[25], [Dataset](#) ^[39], [Unit](#) ^[40] and [State](#) ^[51].
- New parameters are added with each release of TaxStream and their functionality is explained in the release notes.
- Each pre-defined parameter is specific designed for a level of reporting. Current System Params , [Dataset Params](#) ^[117], Unit Params and [State Params](#) ^[118] are available.

Currency

- Reports will display in the currency chosen in the Control Center.
- Reporting Currency reports will display the data taking the foreign exchange rates into consideration.
- Local Currency reports will display the data as it was entered in the system allowing the report to agree to the source information.
- Most reports can be reviewed in either Local or Reporting Currency for a single unit, but other reporting levels may not combine if the underlying units' currency designation differ. A system parameter can be added to display the local currency report with multiple currencies.
- The Currency option in the control center allows the user to toggle between reporting currency and local currency.
- Currency Translation Adjustments and other advance currency concepts are discussed in [Foreign Currency Issues](#) ^[96].

Federal Benefit of State

- The impact of the Federal Benefit of the State tax deduction can be represented as either a component of the Federal or the State deferred rate on the reports. The presentation is designation is made on a dataset by dataset basis and will rollover when a dataset is rolled over
- The benefit or deduction of the current state provision in the federal provision can automatically flow at 100% or it can be limited if it should not be based on a method other than the current year's accrual of tax. On a state by state basis, the user can enter the appropriate [Federal Deductibility Rates](#) ^[51] for the unit and for the specific state.
- The designation is made with a [Dataset Parameter](#) ^[117] which is established by an Administrative user for the [dataset](#) ^[39].

Tax Provision Report

- The benefit of state taxes is displayed in the Federal Tax Provision in the line called Deductible State Tax. To view the underlying states that generated the deduction view the report in the Detail view. The amount displayed will be computed after the Federal Deductibility Rate for the Current (default setting is 100%).

Effective Tax Rate Report

- Depending on the parameter, the ETR report will display different lines. By choosing the Detail view of the report it will show the underlying amounts that build line named State and Local Income Taxes line.
- FEDBENEFITOFSTATE parameter set to STATE: There will be four lines of data: Current Provision; Deferred Provision; Equity Adjustments; & Effect of Current Provision Fed Deduction
- FEDBENEFITOFSTATE parameter set to FED. There will be six lines of data: Current Provision; Deferred Provision; Equity Adjustments; Effect of Current Provision Fed Deduction; Fed Benefit of Deferred Provision & Fed Benefit of Equity Adjustments

Deferred Balances Report

- Depending on the parameter that was chosen, the Deferred Balance report will display different views.
- FEDBENEFITOFSTATE parameter set to STATE. There will be a view called State + FBOS
- FEDBENEFITOFSTATE parameter set to FED. There will be a view called Federal + FBOS

Tax Provision

Reporting Levels:				
Unit	Filing Group	Sub-consolidation	Consolidation	
Control Center Configurable Options:				
Dataset	Unit		Sub-consolidation	Currency
Source Data:				
All Data Review Screens				
Available Views:				
View Detail / View Summary Unit Breakout Breakout Comparison				

Tax Provision - Provision

The report in the Provision tab displays an overview of the [FAS 109 provision calculation](#)^[8]. The supporting detail for some calculations can be seen in this report while the underlying support for other items are detailed on separate reports.

Provision Items

- Current Federal Tax Expense
- Deferred Federal Tax Expense
- State Current Tax Expense
- State Deferred Tax Expense
- State Equity Offset to Current Expense
- Equity Offset to Current Expense Fed
- Total Tax Provision
- Effective Tax Rate

Report Views

- Defaults to a summarized view of the report details.
- The "view detail" view option will display the available underlying detail.
- The "unit breakout" view option on sub-consolidated or consolidated reports will detail the unit by unit breakout. It will either display on the screen or export to an Excel file, depending on the version and parameter settings.

Line By Line

- Pre-Tax Book Income: Data Review> Unit> Unit Details> [PTBI](#)^[40]
- Deductible State Tax: Current state tax provision (from [State Summary](#)^[80] - [Provision Summary](#)^[80]) after apply each unit/state's [Current Federal Deductibility](#)^[51] rates.
- Permanent Differences: Data Review> Unit> [Perm Diff](#)^[43] & [InterCo Txns](#)^[49]
- Financial Taxable Income - Sum of Pre-Tax Book Income, Deductible State Tax & Permanent Differences lines
- Temporary Differences: Data Review> Unit> [Temp Diff](#)^[44] & [Amortized Temp Diff](#)^[46]. Only amounts entered as Activity. Deferred Only or Balance Sheet Only entries do not impact the current tax provision calculation.
- Federal Taxable Income (Pre-NOL): Sum of Financial Taxable Income & Temporary Differences lines.
- NOL Reclass: Data Review> Unit> [NOL Temp Diff](#)^[48]. Only amounts entered as Activity. Deferred Only or Balance Sheet Only entries do not impact the current tax provision calculation.

- Federal Taxable Income (Post-NOL): Sum of Taxable Income (Pre-NOL) & NOL Reclass lines.
- Unit Tax Rate: Data Review> Unit> [Unit Details](#)^[40]. Only displays at the Unit reporting level.
- Federal Tax: Current: Taxable Income (Post-NOL) times the current [unit tax rate\(s\)](#)^[40]
- After-Tax Temp Differences: Data Review> Unit> [AT Temp Diffs](#)^[46] & [Amortized AT Temp Diffs](#)^[46] Only amounts entered as Activity. Deferred Only or Balance Sheet Only entries do not impact the current tax provision calculation.
- Cash Tax Adjustments: Data Review> Unit> [Tax Adjs](#)^[47] Only "cash" items where the codes do NOT start with "NC_".
- Cash Provision: Sum of Federal Tax - Current, After-Tax Temp Differences & Cash Tax Adjustments.
- Non-Cash Tax Adjustments: Data Review> Unit> [Tax Adjs](#)^[47] Only "non-cash" items where the codes start with "NC_".
- Current Federal Provision (Certain): Sum of Cash Provision & Non-Cash Tax Adjustments.
- Current Federal Provision (FIN 48): Fin 48 Adjustment offset to the current.
- **Current Federal Provision (Total)**: Sum of Current Federal Provision (Fin 48) and Current Federal Provision (Certain) lines.
- Begin Deferred Tax Per B/S: [Deferred Balances](#)^[70] report Total Beginning Balance column with the "fed" view option
- Bal Sheet Only Adjustment: Data Review> Unit> [Temp Diffs](#)^[44], [Amortized Temp Diffs](#)^[46], [NOL Temp Diffs](#)^[48] times the [appropriate rates](#)^[40] plus Data Review> Unit> [AT Temp Diffs](#)^[46] & [Amortized AT Temp Diffs](#)^[46]. Only amounts entered as Balance Sheet Only entries do not impact the current tax provision calculation.
- Ending Deferred Tax Per B/S: [Deferred Balances](#)^[70] report Total Ending Balance column with the "fed" view option
- CTA: [Deferred Balances](#)^[70] report Total CTA column with "fed" or "fed+fbos" & "expanded i/s" view options
- Deferred Provision Only: Data Review > Unit Details> [PTBI](#)^[40]
- Deferred Tax Provision (Certain): Begin Deferred Tax Per B/S plus Bal Sheet Only Adjustment minus Ending Deferred Tax Per B/S plus CTA and Deferred Provision Only lines
- Deferred Tax Provision (FIN 48)- FIN 48 Deferred Adjustment Offset.
- **Deferred Tax Provision (Total)**: Sum of Deferred Tax Provision (Certain) and Deferred Tax Provision (FIN 48) lines.
- **Equity Adjustment**: Data Review> Unit> [Perm Diffs](#)^[43] Reversal of the impact to the current provision for Equity Adjustment Permanent Differences
- Total Federal Provision: Sum of the Current Provision (Total), Deferred Tax Provision (Total) & Equity Adjustment lines.
- State Current Provision: State Current Provision (from [State Summary](#)^[80] - [Provision Summary](#)^[80])
- State Deferred Provision: State Deferred Provision (from [State Summary](#)^[80] - [Provision Summary](#)^[80])
- State Equity Adjustment: State Equity Adjustment (from [State Summary](#)^[80] - [Provision Summary](#)^[80])
- **Total State Provision**: Sum of the State Current Provision, State Deferred Provision Total and State Equity Adjustment.
- **Total Tax Provision**: Sum of the Total Federal Provision & Total State Provision
- **Effective Tax Rate**: Total Tax Provision divided by Pre-Tax Book Income

Tax Provision - Estimated Payments

The report in the Estimated Payments tab displays an overview of the current tax calculation. The supporting detail for some calculations can be seen in this report while the underlying support for other items are detailed on separate reports. There are [parameters](#) that may change the view of this report.

Provision Items

- Current Federal Tax Expense

Report Views

- Defaults to a summarized view of the report details.
- The "view detail" view option will display the available underlying detail.

Line By Line

- Pre-Tax Book Income: Data Review> Unit> Unit Details> [PTBI](#). Only amounts entered as Activity. Deferred Only or Balance Sheet Only entries do not impact the current tax provision calculation.
- Deductible State Tax: Current state tax provision (from [State Summary](#) - [Provision Summary](#)) after apply each unit/state's [Current Federal Deductibility](#) rates.
- Permanent Differences: Data Review> Unit> [Perm Diffs](#) & [InterCo Txns](#).
- Financial Taxable Income - Sum of Pre-Tax Book Income, Deductible State Tax & Permanent Differences lines
- Temporary Differences: Data Review> Unit> [Temp Diffs](#) & [Amortized Temp Diffs](#). Only amounts entered as Activity. Deferred Only or Balance Sheet Only entries do not impact the current tax provision calculation.
- Federal Taxable Income (Pre-NOL): Sum of Financial Taxable Income & Temporary Differences lines.
- NOL Reclass: Data Review> Unit> [NOL Temp Diffs](#). Only amounts entered as Activity. Deferred Only or Balance Sheet Only entries do not impact the current tax provision calculation.
- Federal Taxable Income (Post-NOL): Sum of Taxable Income (Pre-NOL) & NOL Reclass lines.
- Unit Tax Rate: Data Review> Unit> [Unit Details](#). Only displays at the Unit reporting level.
- Federal Tax: Current: Taxable Income (Post-NOL) times the current [unit tax rate\(s\)](#).
- After-Tax Temp Differences: Data Review> Unit> [AT Temp Diffs](#) & [Amortized AT Temp Diffs](#). Only amounts entered as Activity. Deferred Only or Balance Sheet Only entries do not impact the current tax provision calculation.
- Cash Tax Adjustments: Data Review> Unit> [Tax Adjs](#). Only "cash" items where the codes do NOT start with "NC_".
- Cash Provision: Sum of Federal Tax - Current, After-Tax Temp Differences & Cash Tax Adjustments.
- Non-Cash Tax Adjustments: Data Review> Unit> [Tax Adjs](#). Only "non-cash" items where the codes start with "NC_".
- **Total Current Federal Provision:** Sum of Cash Provision & Non-Cash Tax Adjustments. Enter topic text here.

Federal Est Pymt

Reporting Levels:				
Unit		Sub-consolidation		Consolidation
Control Center Configurable Options:				
Dataset	Unit		Sub-consolidation	Currency
Source Data:				

All Data Review Screens
Available Views:
Payment Breakout

Unit

The report in the Estimated Payment tab displays the quarterly estimated payment calculation. There must be data in a Compliance [dataset](#) ^[19] and the Provision dataset can be copied to create the Compliance dataset with the final Provision data. The Unit(s) to be included in the calculation must be designated as [Included for Estimated Payment Calc.](#) ^[43] The information in the [Tax Provision - Estimated Payments](#) ^[67], the configuration from [payment schedules](#) ^[39] and the [dataset's](#) ^[19] Data Range to generate the report data. There are [parameters](#) ^[63] that may change the view of this report.

Provision Items

- Projected Liability
- Total Payment Due

Report Views

- Default is the only available view.

Line By Line

- Cash Provision: [Tax Provision - Estimated Payments](#) ^[67] report Cash Provision line.
- Other Income Tax: Data Review> Unit> Unit Details > [Estimated Payments](#) ^[43]
- Adjusted Income Tax: Sum of Cash Provision & Other Income Tax
- Percentage Cushion: Data Review> DataSet> Administration> [Dataset Parameters](#) ^[39] [cushion parameter](#) ^[63] can be set by an [Administrative](#) ^[18] user
- Cushioned Income Tax: Adjusted Income Tax times Percentage Cushion
- Minimum Annual Tax: Data Review> DataSet> [Payment Schedules](#) ^[39]
- Projected Liability (Greater of Cushioned or Minimum): Higher of Cushioned Income Tax & Minimum Annual Tax lines
- Q1, Q2, Q3, Q4 Requirement and Extension Payment: Data Review> DataSet> [Payment Schedules](#) ^[39] rates applied to Projected Liability line
- Total Required Liability YTD: Sum of Q1, Q2, Q3, Q4 Requirement and Extension Payment lines.
- PY Overpayment, Q1, Q2, Q3, Q4 Payment:
- Total Payments YTD: Sum of PY Overpayment, Q1, Q2, Q3, Q4 Payment lines.
- Rounded Payment Due: Total Required Liability (based on the dataset Date Range) minus Total Payments YTD times rounding set by an [Administrative](#) ^[18] user in Data Review> DataSet> Administration> [Dataset Parameters](#) ^[39] [rounding parameter](#) ^[63]
- Override Calculated Income Payment?: Data Review> Unit> Unit Details > [Estimated Payments](#) ^[43]
- Income Payment Override: Data Review> Unit> Unit Details > [Estimated Payments](#) ^[43]
- Income Payment Due: Either Rounded Payment Due or Income Payment Override
- Franchise Payments: Data Review> Unit> Unit Details > [Estimated Payments](#) ^[43]
- Total Payment Due: Sum of Income Payment Due & Franchise Payments

Summary

The report in the Estimated Payment tab displays only in the consolidated and sub-consolidated reporting level.

Provision Items

- Payment Amount

Report Views

- Default is the only available view.
- The "payment breakout" view option on sub-consolidated or consolidated reports will detail the unit by unit [Federal Est Pymt](#) ^[68] report breakout.

Line By Line

- Unit by Unit Summary of [Federal Est Pymt](#) ^[68] by either I - Income Tax or F- Franchise Tax.

Effective Tax Rate

Reporting Levels:				
Unit	Filing Group	Sub-consolidation	Consolidation	
Control Center Configurable Options:				
Dataset	Unit		Sub-consolidation	Currency
Source Data:				
All Data Review Screens				
Available Views:				
Custom Rollups Summary / Detail Contracted / Expanded Use Unit Tax Rate / Use Group Tax Rate				

The report in the Provision tab displays an overview of the reconciliation going from [each component](#) ^[116] at the [group rate](#) ^[19] designated for the dataset and the effective tax rate calculated in the [FAS 109 provision calculation](#) ^[8]. The supporting detail for some calculations can be seen in this report while the underlying support for other items are detailed on separate reports.

Provision Items

- Total Tax Provision
- Effective Tax Rate

Report Views

- Defaults to the summary and contracted views of the report.
- [Rollups](#) ^[17] are user defined groupings that allows the detail level component data to be consolidated to be rolled up to a higher level. Creating and [managing rollups](#) ^[23] for the report are done in the Administration tab. For example, a Rollup may assist in generating the footnote while another may explain the results for management reporting.
- The "detail" view option will display the underlying detail by either the rollup code chosen or the default rollup by component type.
- The "expanded" view will display additional columns for the pre-tax amount, the effect of rates different than statutory, rate changes from period to period, and any deferred-only adjustments that may impact the overall taxable rate for each item.
- The "breakout all" view, on Sub-Consolidated and Consolidated reports, will display the underlying unit's data that made up the total result. A single column can also be expanded by choosing "brkout". To collapse the data choose "non breakout". The expanded results will either display on the screen or export to an Excel file, depending on the version and parameter settings.
- The "Use Unit Tax Rate" view, on Unit level reports, will display the effective tax rate report either reconciling to the Group Rate chosen for the dataset or the Unit's current tax rate. This option will only display on the screen in certain versions with a parameter setting.

Line By Line

- Pre-Tax Book Income: Data Review > Unit Details> [PTBI](#)^[40]
- State & Local Income Taxes - Provision from [State Summary](#)^[80] - [Provision Summary](#)^[80] plus the [Federal Benefit of State](#)^[63] impact.
- Effect of Rates Different than Statutory: Accommodates for differences in the current tax rates and the dataset's group tax rate as defined in Administration> [Manage Datasets](#)^[19]. The difference of the unit current tax rate and the group rate is multiplied by the pre-tax book income and permanent differences to arrive at an adjustment to account for the unit rates being different than statutory.
- Permanent Differences: Data Review > [Perm Diffs](#)^[43] & [InterCo Txns](#)^[49]
- Temporary Differences: Data Review > [Temp Diffs](#)^[44] & [Amortized Temp Diffs](#)^[46]. Only amounts entered as Activity. Deferred Only or Balance Sheet Only entries do not impact the rate.
- NOLs: Data Review > [NOL Temp Diffs](#)^[48]. Only amounts entered as Activity. Deferred Only or Balance Sheet Only entries do not impact the rate.
- Cash Tax Adjustments: Data Review > [Tax Adjs](#)^[47]
- After-Tax Temp Differences: Data Review > [AT Temp Diffs](#)^[46] & [Amortized AT Temp Diffs](#)^[46]. Only amounts entered as Activity. Deferred Only or Balance Sheet Only entries do not impact the rate.
- Deferred Provision Only Adj: Data Review > Unit Details> [PTBI](#)^[40]

Column By Column

- "Effect of Rates Different than Statutory" Accommodates for differences in the current tax rates in that unit's "Unit Details" screen to the group tax rate defined by the dataset in Administration > Manage Datasets. If a unit's current tax rate is different than the group rate then the impact the difference of the unit's current tax rate and the group rate is multiplied by the unit's pre-tax book income and permanent differences to accommodate for rates different than statutory.
- "Effect Deferred Rate Changes" Provides for the impact of restating the beginning deferred balances if the beginning and ending deferred tax rates found in that unit's "Unit Details" screen differ.
- "Effect Rate Diffs bw Current and Deferred" Provides for activity in the deferred balances that is being rate effected at a current tax rate that differs from the ending deferred tax rate found in that unit's "Unit Details" screen.
- "Def Only Adj" Displays overrides to the deferred tax provision made in the Unit Details – "deferred only adjustment" or any Deferred Only Adjustments entered in the Temporary Differences, NOL Temporary Differences or After-Tax Temporary Differences data review screens.

Deferred Balances

Reporting Levels:				
Unit	Filing Group	Sub-consolidation	Consolidation	
Control Center Configurable Options:				
Dataset	Unit	State	Sub-consolidation	Currency
Source Data:				
Unit Details, Temporary Differences, After-Tax Temporary Differences, NOL Temporary Differences				
Available Views:				
Custom Rollups Summary / Hybrid / Detail / Unit Pre-Tax Fed / State / FBOS / Fed+State+FBOS / state/fed+FBOS All / current / non-current Contracted / expanded (balance sheet) / expanded (income statement)				

The deferred balances report displays the beginning and ending cumulative temporary difference balances and when it is expanded it will show the amounts that made up the change. The default view is a pre-tax view. The balances can also be displayed at various tax effected levels by choosing options in the upper right corner.

Provision Items

- Deferred Tax Expense
- Deferred Tax Asset/Liability
- Currency Translation Adjustment (CTA)

Report Views

- Defaults to the pre-tax and contracted view of the report details.
- [Rollups](#)^[17] are user defined groupings that allows the detail level component data to be consolidated to be rolled up to a higher level. Creating and [managing rollups](#)^[23] for the report are done in the Administration tab. For example, a Rollup may assist in generating the footnote while another may explain the results for management reporting.
- The "summary", "hybrid", "detail" & "unit" view options will display either rate effected or pre-tax balances with various levels of detail. To view the summary view, first choose a rollup code by clicking on the name, then choose summary to view the report summarized by the chosen rollup code. The hybrid view will display both the rollup sub-totals and the underlying detail for each rollup code. The detail view will show the report at a detailed level. The unit view will group the balances into a single line for each unit in the sub-consolidation or consolidation.
- The "pre-tax", "Fed", "State", "FBOS", "Fed+State+FBOS", "State/Federal+FBOS" options determine what rates should be applied to the temporary differences. It will either apply the default unit rates or the rate that were entered to override the unit rate for a specific line item. Either the State+FBOS or the Federal +FBOS option will display depending on the [federal benefit of state](#)^[63] [dataset parameter](#)^[63] that is chosen.
- The "all", "c" current, "nc" non-current option allows the report to be filtered by the balance sheet status.
- The "contracted", "expanded b/s" & "expanded i/s" views allow the user to view the beginning balances, period change and ending balances in different ways. The b/s or balance sheet view can be displayed both pre and post rate while the i/s or income statement view is only displayed once a rate option is chosen. The rate effected views supports the Deferred Tax Asset/Liability when expanded b/s is chosen or the Deferred Tax Expense and CTA when expanded i/s is chosen. The user defined columns that are displayed in the expanded views are defined in the [deferred rollforwards](#)^[24] section under the Administration tab.
- Any single column can be expanded to see the underlying unit by unit data by choosing "brkout". The expanded results will either display on the screen or export to an Excel file, depending on the version and parameter settings.

Line By Line

- Temporary Differences: Data Review > [Temp Diff](#)s^[44], [Amortized Temp Diff](#)s^[46], [State Temp Diff](#)s^[53] & [State After App Temp Diff](#)s^[53].
- NOL Reclass: Data Review > [NOL Temp Diff](#)s^[48].
 - After-Tax Temp Differences: Data Review > [AT Temp Diff](#)s^[46], [Amortized AT Temp Diff](#)s^[46] & [State After Tax Temp Diff](#)s^[54]

Column By Column

- Beginning Balance: Beginning balances are typically populated by rolling over from prior period. Amounts are populated in the beginning balance field in Data Review > [Temp Diff](#)s^[44], [Amortized Temp Diff](#)s^[46], [NOL Temp Diff](#)s^[48], [AT Temp Diff](#)s^[46] & [Amortized AT Temp Diff](#)s^[46] & Data Review> State> [State Temp Diff](#)s^[53], [State After App Temp Diff](#)s^[53] & [State After Tax Temp Diff](#)s^[54]
- Rate Change: When balances are rate effected the system automatically adjusts the beginning balances to accommodate for any change in deferred rate and any change to foreign exchange

rate. The difference needed to adjust the beginning balance that was rated using the beginning deferred rate and the ending deferred rate will cause an impact to the deferred tax expense. The currency translation adjustment needed to adjust the beginning balances for a change in the foreign exchange rate will not have an impact on the deferred tax expense and will be treated as an equity item. View the report in "expand i/s" to display the components of the CTA calculation,.

- **Change Columns:** The columns that explain the change in the deferred balances are user defined in the [Manage Deferred Rollforward](#) ²⁴ section. Each tag and item can be defined to up to 15 columns.
- **Adjusted Beginning Balance:** A sub-total column can be inserted in the report to define the adjusted beginning balances. There are several options depending on the version and parameter settings.
- **Ending Balance:** Total of beginning balances and all of the items that occurred during the period.

Expected Deferred Rate

Reporting Levels:				
		Sub-consolidation	Consolidation	
Control Center Configurable Options:				
Dataset	Unit	State	Sub-consolidation	
Source Data:				
State Details				
Available Views:				

The report in the Provision tab displays the state expected deferred tax rate for the units that have states with active records. The expected deferred rate is computed by multiplying each state's ending deferred rate times the ending apportionment factor. The rate does not take into consideration the federal deductibility percentage.

Provision Items

- State Ending Deferred Rate

Report Views

- Defaults to a detailed view of the report.

Line By Line

- For each unit in the sub-consolidation/consolidation there will be a line for each state.

Temp Diff Summary

Reporting Levels:				
Unit		Sub-consolidation	Consolidation	
Control Center Configurable Options:				
Dataset	Unit	State	Sub-consolidation	Currency
Source Data:				
Unit Details, Temporary Differences, After-Tax Temporary Differences, NOL Temporary Differences				
Available Views:				
By Unit: Federal Only / Federal + State / State Only By Deferred: Federal Only / Federal + State / State Only Sub-Totals: No Sub-Totals / Sub-Totals				

The Temporary Differences Summary report displays the temporary & NOL differences and separates the ending deferred balances into their current and non-current designation. The temporary differences summary report lists the current assets and liabilities, and the non-current assets and liabilities and sums them together to get the total value of the current temporary differences and the non-current temporary differences by unit. The totals for both current and non-current differences appear at the bottom of the report. Data can be viewed using [Rollup](#) ^[17] codes at the Filing Group (Federal) reporting level or in the report named Temp Diff Summary (Fed Filing Group) at a consolidated and sub-consolidated level.

Provision Items

- Deferred Tax Asset/Liability

Report Views

- Defaults to the By Unit and Federal + State views of the report.
- By Unit view will display the balances sub-totalled by unit and can be segregated by federal, federal & state or state balances.
- By Deferred view will display the balances sub-totalled by temporary difference code and can be segregated by federal, federal & state or state balances.
- By Sub-Totals view will insert two columns that will sub-total the asset & liability columns to their current or non-current status.

Line By Line

- Temporary Differences: Data Review > [Temp Diffs](#) ^[44] & [Amortized Temp Diffs](#) ^[46].
- NOL Reclass: Data Review > [NOL Temp Diffs](#) ^[48].
- After-Tax Temp Differences: Data Review > [AT Temp Diffs](#) ^[46] & [Amortized AT Temp Diffs](#) ^[46].

Column By Column

- The temporary differences are netted by item to arrive the asset or liability determination. For this report only temporary differences entered for each single unit are considered when netting. The [Temp Diff Summary \(Fed Filing Group\)](#) ^[74] report has the ability to net balances across units.
- Current Assets: Temporary differences that were identified as C (current) that, after tax rate, have an asset balance when summed with all activity for the same temporary difference category item.
- Current Liabilities: Temporary differences that were identified as C (current) that, after tax rate, have a liability balance when summed with all activity for the same temporary difference category item.
- Non-Current Assets: Temporary differences that were identified as NC (current) that, after tax rate, have an asset balance when summed with all activity for the same temporary difference category item.

- Non-Current Liabilities: Temporary differences that were identified as C (current) that, after tax rate, have a liability balance when summed with all activity for the same temporary difference category item.

Temp Diff Summary (Fed Filing Group)

Reporting Levels:				
	Filing Group	Sub-consolidation	Consolidation	
Control Center Configurable Options:				
Dataset	Unit	State	Sub-consolidation	Currency
Source Data:				
Unit Details, Temporary Differences, After-Tax Temporary Differences, NOL Temporary Differences				
Available Views:				
Custom Rollups / Default By Unit: Federal Only / Federal + State / State Only By Deferred: Federal Only / Federal + State / State Only Sub-Totals: No Sub-Totals / Sub-Totals				

The Temporary Differences Summary (Fed Filing Group) report displays the temporary & NOL differences and separates the ending deferred balances into their current and non-current designation. The temporary differences summary report lists the current assets and liabilities, and the non-current assets and liabilities and sums them together to get the total value of the current temporary differences and the non-current temporary differences by unit. The totals for both current and non-current differences appear at the bottom of the report. Data can be viewed using [Rollup](#) ^[17] codes.

Provision Items

- Deferred Tax Asset/Liability

Report Views

- Defaults to the By Deferred and Federal + State views of the report.
- The rollup view will display the balances sub-totalled by rollup code with underlying detail for the user defined rollup established in the [Rollups](#) ^[23] by an Administrative user.
- By Unit view will display the balances sub-totalled by unit and can be segregated by federal, federal & state or state balances.
- By Deferred view will display the balances sub-totalled by temporary difference code and can be segregated by federal, federal & state or state balances.
- By Sub-Totals view will insert two columns that will sub-total the asset & liability columns to their current or non-current status.

Line By Line

- Temporary Differences: Data Review > [Temp Diffs](#) ^[44] & [Amortized Temp Diffs](#) ^[46].
- NOL Reclass: Data Review > [NOL Temp Diffs](#) ^[48].
- After-Tax Temp Differences: Data Review > [AT Temp Diffs](#) ^[46] & [Amortized AT Temp Diffs](#) ^[46].

Column By Column

- The temporary differences are netted by item to arrive the asset or liability determination. For this report all the units in the filing group's temporary differences are considered when netting.
- Current Assets: Temporary differences that were identified as C (current) that, after tax rate, have an asset balance when summed with all activity for the same temporary difference category item.
- Current Liabilities: Temporary differences that were identified as C (current) that, after tax rate, have a liability balance when summed with all activity for the same temporary difference category

item.

- Non-Current Assets: Temporary differences that were identified as NC (current) that, after tax rate, have an asset balance when summed with all activity for the same temporary difference category item.
- Non-Current Liabilities: Temporary differences that were identified as C (current) that, after tax rate, have a liability balance when summed with all activity for the same temporary difference category item.

Unit Summary

Reporting Levels:				
	Filing Group	Sub-consolidation	Consolidation	
Control Center Configurable Options:				
Dataset	Unit		Sub-consolidation	Currency
Source Data:				
All Data Review Screens				
Available Views:				

The report in the Provision tab displays an overview of the of key data for the units in the selected dataset, filing group, or sub-consolidation selected in the Control Center. The supporting detail for the calculations can be seen in detailed on separate reports.

Provision Items

- Total Tax Provision
- Effective Tax Rate

Report Views

- Defaults to a unit by unit view of the report.

Line By Line

- There will be a line for each unit in the sub-consolidation/consolidation.

Column By Column

- Pre-Tax Book Income: Data Review > Unit Details> [PTBI](#)^[40]
- Federal Taxable Income (Post NOL): [Tax Provision Report](#)^[65] - Federal Taxable Income (Post-NOL) line.
- Total Tax Provision: [Tax Provision Report](#)^[65] - Total Tax Provision line.
- Effective Tax Rate: [Tax Provision Report](#)^[65] - Effective Tax Rate line.

Payable Rollforward

Reporting Levels:				
Unit		Sub-consolidation	Consolidation	
Control Center Configurable Options:				
Dataset	Unit	State	Sub-consolidation	Currency
Source Data:				
Provision Calculations, Payable Entry				
Available Views:				
Fed Only / State Only Year-Unit-Jurisdiction-Bucket / Year-Jurisdiction Type / Unit-Jurisdiction-Year / Jurisdiction Type-Jurisdiction-Year / Year-Bucket				

The report displays the information in the taxes payable for the units in the selected dataset, or sub-consolidation selected in the Control Center. The supporting detail for the calculations can be seen in detailed on separate reports.

Provision Items

- Total Current Tax Provision

Report Views

- Defaults to a Year-Unit- Jurisdiction-Bucket view of the report for the Federal and State balances.

Line By Line

- Depending on the view chosen the lines can be Year, Unit or Jurisdiction Type.
- Fed Only will display payable entries in the Federal section
- State Only will display payable entries in the State or user defined Jurisdiction section
- The Year-Unit-Jurisdiction-Bucket will first sort the payable data on the Fiscal Year then Unit then Jurisdiction then Payable Bucket
- The Year-Jurisdiction Type will first sort the payable data on the Fiscal Year then the Jurisdiction type
- The Jurisdiction Type-Jurisdiction-Year will first sort the payable data on the Jurisdiction type then the Jurisdiction then the Fiscal Year
- The Year-Bucket will first sort the payable data on the Fiscal Year then the Payable Bucket

Column By Column

- Fiscal Year: The Fiscal Year chosen in the [Payable Entry](#) ^[48] screen
- Unit Code/Unit Name: The Unit where the [Payable Entry](#) ^[48] was made
- Jurisdiction: The Jurisdiction (Federal, State or [user defined jurisdiction](#) ^[22]) where the [Payable Entry](#) ^[48] was made
- Bucket: The [Payable Bucket](#) ^[24] chosen in the [Payable Entry](#) ^[48] screen
- Jurisdiction Type: The amounts are classified as either Federal or State depending on the Unit where the [Payable Entry](#) ^[48] was made
- Beginning Balances: Amounts in the [Payable Entry](#) ^[48] screen for years before the dataset year
- Transaction Amounts by Rollup: Each [payable transaction](#) ^[25] has an assigned [payable rollup](#) ^[24] and the amounts are filtered into columns by rollup code
- Ending Balances: Sum of Beginning Balances & Transaction Amounts by Rollup

Payable Detail

Reporting Levels:				
Unit		Sub-consolidation	Consolidation	
Control Center Configurable Options:				
Dataset	Unit	State	Sub-consolidation	Currency
Source Data:				
Provision Calculations, Payable Entry				
Available Views:				
Fed Only / State Only Txn Types Totals / Txn Types Unit Breakout / Txn Types Current and Prior years / Txn Types Current and Prior years Unit Breakout / Txn Types Current and Prior years Bucket Breakout				

The report displays the information in the taxes payable detail for the units in the selected dataset, or sub-consolidation selected in the Control Center. The supporting detail for the calculations can be seen in detailed on separate reports.

Provision Items

- Total Current Tax Provision

Report Views

- Defaults to a view of the report for the Federal and State balances filtered and sub-totalled by Transaction Types.
- Fed Only will display payable entries in the Federal section
- State Only will display payable entries in the State or user defined Jurisdiction section
- The Txn Types Totals will display the payable data by Transaction Types
- The Txn Types Unit Breakout will display the payable data by Transaction Types broken out by Unit
- The Txn Types Totals will display the payable data by Transaction Types broken out by Current year and Prior year
- The Txn Types Totals will display the payable data by Transaction Types broken out by Current year and Prior year broken out by Unit
- The Txn Types Totals will display the payable data by Transaction Types broken out by Current year and Prior year broken out by Bucket

Line By Line

- Beginning Balances: Amounts in the [Payable Entry](#)^[48] screen for years before the dataset year
- Transaction Amounts by Rollup: Each [payable transaction](#)^[25] has an assigned [payable rollup](#)^[24] and the amounts are filtered and sub-totalled by rollup code
- Ending Balances: Sum of Beginning Balances & Transaction Amounts by Rollup
- Current Year & Prior Years: Depending on the view of the report either be a Total for current & prior years or broken out with the Current Year's data on the top and the Prior Year's data on the bottom of the report

Column By Column

- Totals: All the entries made in [Payable Entry](#)^[48] screen for the Unit, Sub-Consolidation or Consolidation chosen in the Control Center
- Unit Breakout: The [Payable Entry](#)^[48] amounts are broken out by Unit and totalled
- Bucket: The [Payable Entry](#)^[48] amounts are broken out by the [Payable Bucket](#)^[24] assigned to each entry

Foreign / Domestic Summary

Reporting Levels:				
Unit	Filing Group	Sub-consolidation	Consolidation	
Control Center Configurable Options:				
Dataset	Unit		Sub-consolidation	Currency
Source Data:				
All Data Review Screens				
Available Views:				

The report in the Provision tab displays an overview of the different elements of the tax provision broken out for foreign and domestic entities for the selected dataset, unit, or sub-consolidation selected in the Control Center. The supporting detail for the calculations can be seen in detailed on separate reports.

Provision Items

- Total Tax Provision
- Effective Tax Rate

Report Views

- Defaults to a domestic federal & domestic state and foreign federal & foreign state view of the report.

Line By Line

- Depending on the Unit's [Domestic or Foreign designation](#) ^[21], the data about the unit will display either in the top two sections or the lower two sections.
- Current: [Tax Provision Report](#) ^[65] - Total Current Federal Provision or [State Summary](#) ^[80] - [Provision Summary](#) ^[80] - State Current Tax Provision line.
- Deferred: [Tax Provision Report](#) ^[65] - Deferred Tax Provision or [State Summary](#) ^[80] - [Provision Summary](#) ^[80] - State Deferred Tax Provision line.
- Equity: [Tax Provision Report](#) ^[65] - Equity Adjustment or [State Summary](#) ^[80] - [Provision Summary](#) ^[80] - State Equity Adjustment line.
- PTBI: [Tax Provision Report](#) ^[65] - Pre-Tax Book Income line.

Column By Column

- Pre-Tax Book Income: Data Review > Unit Details> [PTBI](#) ^[40]
- Total Tax Provision: [Tax Provision Report](#) ^[65] - Total Tax Provision line.
- Effective Tax Rate: [Tax Provision Report](#) ^[65] - Effective Tax Rate line.

AMT Estimator

Reporting Levels:				
Unit	Filing Group			
Control Center Configurable Options:				
Dataset	Unit			
Source Data:				
All Data Review Screens				
Available Views:				

The AMT Estimator displays a simplified Alternative Minimum Tax calculation. The report will only display when the [AMT Automation](#)^[42] is chosen in the [Unit Details](#)^[40] screen. Use care when using this functionality as it has severe limitations when the Unit should be considering the impact of available NOLs or AMT NOLs. Be sure to review the calculation to ensure that it is computing the proper result.

Provision Items

- Current Federal Tax Expense
- Deferred Federal Tax Expense
- Total Tax Provision
- Deferred Tax Asset/Liability
- Effective Tax Rate

Report Views

- Defaults to the a view of unit level calculation of the report details.

Line By Line

- Taxable Income (Before NOL Reclass): [Tax Provision Report](#)^[65] - Federal Taxable Income (Pre-NOL) line.
- AMT Pre-Tax Adjustments: [Unit Details AMT Automation](#)^[42] - AMT Adjustments
- AMTI (Alternative Minimum Taxable Income: Sum of Taxable Income (Before NOL Reclass) & AMT Pre-Tax Adjustments
- AMT Tax Rate (or max): [Unit Details AMT Automation](#)^[42] - AMT Tax Rate
- AMT Tax (Pre-Credits): AMTI times AMT Tax Rate
- AMT Credits: [Unit Details AMT Automation](#)^[42] - AMT After Tax Adjustments
- AMT Tax: Sum of AMT Tax (Pre-Credits) & AMT Credits
- Cash Provision (Before NOL, AMT Reclass): [Tax Provision Report](#)^[65] - Cash Provision line minus the NOL Reclass and any AMT reclass in After Tax Temporary Difference line.
- AMT Reclass: If AMT Tax line is greater than the Cash Provision (Before NOL, AMT Reclass) line then the difference is recorded. It will be posted to both the tax provision as a tax adjustment increasing the provision and as a reclass to an After-Tax Temporary Difference.

Column By Column

- Single column displays the calculation for the unit of filing group.

Trial Balance

Reporting Levels:				
Unit		Sub-consolidation	Consolidation	
Control Center Configurable Options:				
Dataset	Unit	State	Sub-consolidation	Currency
Source Data:				
Trial Balance/Tax Basis				
Available Views:				
Summary / Detail				

The report displays the balance sheet accounts in the trial balance. The trial balance ending book basis and related adjustments are populated in the [Trial Balance/Tax Basis](#) ⁵⁰ section

Report Views

- Defaults to a summary view of trial balance lines view of the report.
- Choose the detail view to display the trial balance lines with the sub-line detail.

Line By Line

- Income Statement: Displays trial balance lines designated as income statement in the [Trial Balance](#) ³⁰ mappings.
- Balance Sheet: Displays trial balance lines designated as asset, liability or equity in the [Trial Balance](#) ³⁰ mappings.

Column By Column

- Book Balance: Data Review> [Trial Balance/Tax Basis](#) ⁵⁰
- Book Adjustments: Data Review> [Trial Balance/Tax Basis](#) ⁵⁰
- Tax Reclass: Data Review> [Trial Balance/Tax Basis](#) ⁵⁰
- Adjusted Reclassified Book: Data Review> [Trial Balance/Tax Basis](#) ⁵⁰

State Summary

The State Summary area of reports will show state information for all states with records for the Unit, Sub-Consolidation or Consolidation chosen in the control center.

Provision Summary (State)

Reporting Levels:				
Unit		Sub-consolidation	Consolidation	
Control Center Configurable Options:				
Dataset	Unit	State	Sub-consolidation	Currency
Source Data:				
All Data Review Screens				
Available Views:				
excel breakout (States)				

The report displays an overview of the different elements of the state tax provision broken out by states for the selected dataset, unit, or sub-consolidation selected in the Control Center. The supporting detail for the calculations can be seen in detailed on separate reports.

Provision Items

- Total State Tax Provision

Report Views

- Defaults to the state by state view of the current, deferred and equity tax provision view of the report.
- Choosing "excel breakout (States)" will generate an Excel spreadsheet that will detail the underlying calculations for the state provision expenses.

Line By Line

- Current: [State](#)^[84] - [Tax Provision](#)^[84] - State Current Tax Provision line.
- Deferred: [State](#)^[84] - [Tax Provision](#)^[84] - State Deferred Tax Provision line.
- Equity: [State](#)^[84] - [Tax Provision](#)^[84] - State Equity Adjustment line.

State/Unit Summary

Reporting Levels:				
Unit			Sub-consolidation	Consolidation
Control Center Configurable Options:				
Dataset	Unit		Sub-consolidation	Currency
Source Data:				
All Data Review Screens				
Available Views:				

The report in the Provision tab displays an overview of the of key state data for the units in the selected dataset, filing group, or sub-consolidation selected in the Control Center. The supporting detail for the calculations can be seen in detailed on separate reports.

Provision Items

- Total Tax Provision
- State Effective Tax Rate

Report Views

- Defaults to a unit by unit view of the report.

Line By Line

- There will be a line for each unit in the sub-consolidation/consolidation.

Column By Column

- Pre-Tax Book Income: Data Review > Unit Details> [PTBI](#)^[40]
- Total State Tax Provision: [Tax Provision Report](#)^[65] - State by State Tax Provision line.
- Effective Tax Rate: Total State Tax Provision divided by Pre-Tax Book Income

State Est Pymt Summary

Reporting Levels:				
		Sub-consolidation	Consolidation	
Control Center Configurable Options:				
Dataset	Unit		Sub-consolidation	Currency
Source Data:				
All Data Review Screens				
Available Views:				
payment breakout				

The report in the Estimated Payment tab displays only in the consolidated and sub-consolidated reporting level.

Provision Items

- Payment Amount

Report Views

- Default is the only available view.
- The "payment breakout" view option on sub-consolidated or consolidated reports will detail the unit by unit [State Est Pymt](#)^[89] report breakout.

Line By Line

- Unit by Unit & State by State Summary of [State Est Pymt](#)^[89] by either I - Income Tax or F-Franchise Tax.

Journal Entries

Reporting Levels:				
Unit		Sub-consolidation	Consolidation	
Control Center Configurable Options:				
Dataset	Unit	State	Sub-consolidation	Currency
Source Data:				
Provision Expense				
Available Views:				
expand / contract				

The report displays the default Provision Journal Entry (simple/old) report. This report displays the most simplified view of the data.

Report Views

- Defaults to a contracted view of the simple journal entry report with eight columns: Federal Curr Prov Diff, Federal Def Prov Diff, Federal Def Bal Diff, State Curr Prov Diff, State Def Prov Diff, State Def Prov Diff, Federal Liability Bal Diff and State Liability Bal Diff.
- Choose the expand view to display the underlying Book amounts and TaxStream components that make up the report.

Line By Line

- There will be a line for each unit in the sub-consolidation/consolidation.

Column By Column

- Federal Curr Prov Diff: TaxStream (Federal Current [Tax Provision](#)^[65]), Book (Federal Current Provision [Taxes Per Book](#)^[42]) & Federal Curr Prov Diff (difference between TaxStream and Book).
- Federal Def Prov Diff: TaxStream (Federal Deferred [Tax Provision](#)^[65]), Book (Federal Deferred Provision [Taxes Per Book](#)^[42]) & Federal Def Prov Diff (difference between TaxStream and Book).
- Federal Def Bal Diff: TaxStream (Federal [Deferred Balances](#)^[70]), Book (Federal Deferred Balances [Taxes Per Book](#)^[42]) & Federal Def Bal Diff (difference between TaxStream and Book).
- State Curr Prov Diff: TaxStream (State Current [Tax Provision](#)^[65]), Book (State Current Provision [Taxes Per Book](#)^[42]) & State Curr Prov Diff (difference between TaxStream and Book).
- State Def Prov Diff: TaxStream (State Deferred [Tax Provision](#)^[65]), Book (State Deferred Provision [Taxes Per Book](#)^[42]) & State Def Prov Diff (difference between TaxStream and Book).
- State Def Bal Diff: TaxStream (State [Deferred Balances](#)^[70]), Book (State Deferred Provision [Taxes Per Book](#)^[42]) & State Def Bal Diff (difference between TaxStream and Book).
- Federal Liability Bal Diff: TaxStream (Federal [Payable Entry](#)^[48] for entries with a years prior to the dataset year), Book (Federal Liability [Taxes Per Book](#)^[42]) & Federal Liability Bal Diff (difference between TaxStream and Book).
- State Liability Bal Diff: TaxStream (State [Payable Entry](#)^[48] for entries with a years prior to the dataset year), Book (State Liability [Taxes Per Book](#)^[42]) & State Liability Bal Diff (difference between TaxStream and Book).

Attachments Review Report

Reporting Levels:				
Unit			Sub-consolidation	Consolidation
Control Center Configurable Options:				
Dataset	Unit		Sub-consolidation	Currency
Source Data:				
Manage Attachments to Each Component				
Available Views:				

The report displays a list of documents that were attached to the various [components](#)^[18].

Report Views

- Defaults to a listing view of the report.

Line By Line

- Each attachment will be separately listed.

Column By Column

- Section: identifies the general location of the attachment
- Component Type: Identifies which component type (eg PD = Perm Diffs)
- Unit/State: Identifies the unit and state if applicable.
- Lineitem: Identifies the component name, type and source code
- Attached by: User who attached the document
- Attached On: Time - Day Month Date Year

- File: Displays the filename of the attachment as a link

State

State level report are on a single state level based on the state chosen in the Control Center.

State Tax Provision - Provision

Reporting Levels:				
Unit		Sub-consolidation	Consolidation	
Control Center Configurable Options:				
Dataset	Unit	State	Sub-consolidation	Currency
Source Data:				
All Data Review Screens				
Available Views:				
unit breakout / unit breakout comparison				

The report displays the state tax provision calculations for the specific state selected in the Control Center. The supporting detail for the calculations can be seen in detailed on separate reports.

Provision Items

- Current State Tax Expense
- Deferred State Tax Expense
- State Equity Offset to Current Expense
- Total State Tax Provision

Report Views

- Defaults to a detail view of the report.
- Choosing "unit breakout" will generate an Excel spreadsheet that will detail the unit by unit underlying calculations for the state's provision expenses.
- The "unit breakout comparison" view option allows the user to create a side by side comparison of two datasets. The result will be a total and unit by unit variance report. It will either display on the screen or export to an Excel file, depending on the version and parameter settings.

Line By Line

- Pre-Tax Book Income: Data Review> Unit> Unit Details> [PTBI](#)^[40]
- Perm Diffs includable for State: Data Review> Unit> [Perm Diffs](#)^[43] & [InterCo Txns](#)^[49] where [includable status](#)^[15] is yes
- Modifications: Data Review> State> [State Perm Diffs](#)^[52]
- Temp Diffs includable for State: Data Review> Unit> [Temp Diffs](#)^[44] & [Amortized Temp Diffs](#)^[46] where [includable status](#)^[15] is yes. Only amounts entered as Activity. Deferred Only or Balance Sheet Only entries do not impact the current tax provision calculation.
- Temporary Difference Adjustments: Data Review> State> [State Temp Diffs](#)^[53]. Only amounts entered as Activity. Deferred Only or Balance Sheet Only entries do not impact the current tax provision calculation.
- Allocable Income: Sum of Pre-Tax Book Income, Perm Diffs includable for State, Modifications, Temp Diffs includable for State & Temporary Difference Adjustments lines.
- State Apportionment %: Data Review> State> [State Details](#)^[51] Only displayed at the Unit level. To see this line in the consolidated or sub-consolidated level choose "unit breakout"

- Apportioned Income Pre-NOL: Allocable Income line times State Apportionment % line.
- NOLs: Data Review> State> [State After App Temp Diff](#)^[53].
- Apportioned Income: Sum of Apportioned Income Pre-NOL & NOLs lines.
- State Tax Rate: Data Review> State> [State Details](#)^[51] Only displayed at the Unit level. To see this line in the consolidated or sub-consolidated level choose "unit breakout"
- Tax Before Credits: Apportioned Income line times the current State Tax Rate line
- After-Tax State Temp Differences: Data Review> State> [State After Tax Temp Diff](#)^[54] Only amounts entered as Activity. Deferred Only or Balance Sheet Only entries do not impact the current tax provision calculation.
- Cash Tax Adjustments: Data Review> State> [State Tax Adjs](#)^[55] Only "cash" items where the codes do NOT start with "NC_".
- Cash Provision: Sum of Federal Tax - Tax Before Credits, After-Tax State Temp Differences & Cash Tax Adjustments.
- Non-Cash Tax Adjustments: Data Review> State> [State Tax Adjs](#)^[55] Only "non-cash" items where the codes start with "NC_".
- **Current State Provision:** Sum of Cash Provision & Non-Cash Tax Adjustments.
- Begin Deferred Tax Per B/S: [Deferred Balances](#)^[70] report Total Beginning Balance column with the "state" view option
- Bal Sheet Only Adjustment: Data Review> Unit> [Temp Diff](#)^[44], [Amortized Temp Diff](#)^[46], [NOL Temp Diff](#)^[48] plus Data Review> State> [State Temp Diff](#)^[53] times the [appropriate rates](#)^[40] and apportionment % plus Data Review> State> [State After App Temp Diff](#)^[53] times the [appropriate rates](#)^[40] plus Data Review> Unit> [AT Temp Diff](#)^[46] & [Amortized AT Temp Diff](#)^[46] plus Data Review> State> [State After Tax Temp Diff](#)^[54]. Only amounts entered as Balance Sheet Only entries do not impact the current tax provision calculation.
- Ending Deferred Tax Per B/S: [Deferred Balances](#)^[70] report Total Ending Balance column with the "state" view option
- CTA: [Deferred Balances](#)^[70] report Total CTA column with "state" or "state+fbos" & "expanded i/s" view options
- Deferred Provision Only: Data Review> State> [State Details](#)^[51]
- **Deferred Tax Provision:** Begin Deferred Tax Per B/S plus Bal Sheet Only Adjustment minus Ending Deferred Tax Per B/S plus CTA and Deferred Provision Only lines
- **Equity Adjustment:** Data Review> Unit> [Perm Diff](#)^[43] Reversal of the impact to the current provision for Equity Adjustment Permanent Differences
- Total State Provision: Sum of the Total Current Provision, Deferred Tax Provision & Equity Adjustment lines.

State Tax Provision - Estimated Payments

Reporting Levels:				
Unit		Sub-consolidation	Consolidation	
Control Center Configurable Options:				
Dataset	Unit	State	Sub-consolidation	Currency
Source Data:				
All Data Review Screens				
Available Views:				

The report displays the state tax provision calculations for the specific state selected in the Control Center. The supporting detail for the calculations can be seen in detailed on separate reports.

Provision Items

- Current State Tax Expense

Report Views

- Defaults to a detail view of the report.

Line By Line

- Pre-Tax Book Income: Data Review> Unit> Unit Details> [PTBI](#)^[40]
- Perm Diffs includable for State: Data Review> Unit> [Perm Diffs](#)^[43] & [InterCo Txns](#)^[49] where [includable status](#)^[15] is yes
- Modifications: Data Review> State> [State Perm Diffs](#)^[52]
- Temp Diffs includable for State: Data Review> Unit> [Temp Diffs](#)^[44] & [Amortized Temp Diffs](#)^[46] where [includable status](#)^[15] is yes. Only amounts entered as Activity. Deferred Only or Balance Sheet Only entries do not impact the current tax provision calculation.
- Temporary Difference Adjustments: Data Review> State> [State Temp Diffs](#)^[53]. Only amounts entered as Activity. Deferred Only or Balance Sheet Only entries do not impact the current tax provision calculation.
- Allocable Income: Sum of Pre-Tax Book Income, Perm Diffs includable for State, Modifications, Temp Diffs includable for State & Temporary Difference Adjustments lines.
- State Apportionment %: Data Review> State> [State Details](#)^[51] Only displayed at the Unit level. To see this line in the consolidated or sub-consolidated level choose "unit breakout"
- Apportioned Income Pre-NOL: Allocable Income line times State Apportionment % line.
- NOLs: Data Review> State> [State After App Temp Diffs](#)^[53].
- Apportioned Income: Sum of Apportioned Income Pre-NOL & NOLs lines.
- State Tax Rate: Data Review> State> [State Details](#)^[51] Only displayed at the Unit level. To see this line in the consolidated or sub-consolidated level choose "unit breakout"
- Tax Before Credits: Apportioned Income line times the current State Tax Rate line
- After-Tax State Temp Differences: Data Review> State> [State After Tax Temp Diffs](#)^[54] Only amounts entered as Activity. Deferred Only or Balance Sheet Only entries do not impact the current tax provision calculation.
- Cash Tax Adjustments: Data Review> State> [State Tax Adjs](#)^[55] Only "cash" items where the codes do NOT start with "NC_".
- Cash Provision: Sum of Federal Tax - Tax Before Credits, After-Tax State Temp Differences & Cash Tax Adjustments.
- Non-Cash Tax Adjustments: Data Review> State> [State Tax Adjs](#)^[55] Only "non-cash" items where the codes start with "NC_".
- **Current State Provision:** Sum of Cash Provision & Non-Cash Tax Adjustments.

State Legacy Tax Provision - Provision

Reporting Levels:				
Unit		Sub-consolidation	Consolidation	
Control Center Configurable Options:				
Dataset	Unit	State	Sub-consolidation	Currency
Source Data:				

All Data Review Screens
Available Views:
unit breakout

The report displays the state tax provision calculations for the specific state selected in the Control Center. The supporting detail for the calculations can be seen in detailed on separate reports.

Provision Items

- Current State Tax Expense
- Deferred State Tax Expense
- State Equity Offset to Current Expense
- Total State Tax Provision

Report Views

- Defaults to a detail view of the report.
- Choosing "unit breakout" will generate an Excel spreadsheet that will detail the unit by unit underlying calculations for the state's provision expenses.

Line By Line

- Federal Taxable Income: Federal Taxable Income Post-NOL line from the [Federal Tax Provision report](#)^[65]. In the consolidated and sub-consolidated view, each unit must have the state [record](#)^[15] activated to have that unit's Federal Taxable Income to be included in the state level report. If the record has not been activated there will be a difference in the two reports. The state does not have to have a tax rate or apportionment.
- Backout: Perm Diffs not includable for State: Data Review> Unit> [Perm Diffs](#)^[43] & [InterCo Txns](#)^[49] where [includable status](#)^[15] is no
- Backout: Temp Diffs includable for State: Data Review> Unit> [Temp Diffs](#)^[44] & [Amortized Temp Diffs](#)^[46] where [includable status](#)^[15] is no. Only amounts entered as Activity. Deferred Only or Balance Sheet Only entries do not impact the current tax provision calculation.
- Add-back: Deductible State Tax: Deductible State Tax line from the [Federal Tax Provision report](#)^[65]
- Adjusted Federal Taxable Income: Sum of Federal Taxable Income, Backout: Perm Diffs not includable for State, Backout: Temp Diffs includable for State & Add-back: Deductible State Tax
- Modifications: Data Review> State> [State Perm Diffs](#)^[52]
- Temporary Difference Adjustments: Data Review> State> [State Temp Diffs](#)^[53]. Only amounts entered as Activity. Deferred Only or Balance Sheet Only entries do not impact the current tax provision calculation.
- Allocable Income: Sum of Adjusted Federal Taxable Income, Modifications & Temporary Difference Adjustments lines.
- State Apportionment %: Data Review> State> [State Details](#)^[51] Only displayed at the Unit level. To see this line in the consolidated or sub-consolidated level choose "unit breakout"
- Apportioned Income Pre-NOL: Allocable Income line times State Apportionment % line.
- NOLs: Data Review> State> [State After App Temp Diffs](#)^[53].
- Apportioned Income: Sum of Apportioned Income Pre-NOL & NOLs lines.
- State Tax Rate: Data Review> State> [State Details](#)^[51] Only displayed at the Unit level. To see this line in the consolidated or sub-consolidated level choose "unit breakout"
- Tax Before Credits: Apportioned Income line times the current State Tax Rate line
- After-Tax State Temp Differences: Data Review> State> [State After Tax Temp Diffs](#)^[54] Only amounts entered as Activity. Deferred Only or Balance Sheet Only entries do not impact the current tax provision calculation.

- Cash Tax Adjustments: Data Review> State> [State Tax Adjs](#)^[55] Only "cash" items where the codes do NOT start with "NC_".
- Cash Provision: Sum of Federal Tax - Tax Before Credits, After-Tax State Temp Differences & Cash Tax Adjustments.
- Non-Cash Tax Adjustments: Data Review> State> [State Tax Adjs](#)^[55] Only "non-cash" items where the codes start with "NC_".
- **Current State Provision:** Sum of Cash Provision & Non-Cash Tax Adjustments.
- Begin Deferred Tax Per B/S: [Deferred Balances](#)^[70] report Total Beginning Balance column with the "state" view option
- Bal Sheet Only Adjustment: Data Review> Unit> [Temp Diffs](#)^[44], [Amortized Temp Diffs](#)^[46], [NOL Temp Diffs](#)^[48] plus Data Review> State> [State Temp Diffs](#)^[53] times the [appropriate rates](#)^[40] and apportionment % plus Data Review> State> [State After App Temp Diffs](#)^[53] times the [appropriate rates](#)^[40] plus Data Review> Unit> [AT Temp Diffs](#)^[46] & [Amortized AT Temp Diffs](#)^[46] plus Data Review> State> [State After Tax Temp Diffs](#)^[54]. Only amounts entered as Balance Sheet Only entries do not impact the current tax provision calculation.
- Ending Deferred Tax Per B/S: [Deferred Balances](#)^[70] report Total Ending Balance column with the "state" view option
- CTA: [Deferred Balances](#)^[70] report Total CTA column with "state" or "state+fbo" & "expanded i/s" view options
- Deferred Provision Only: Data Review> State> [State Details](#)^[51]
- **Deferred Tax Provision:** Begin Deferred Tax Per B/S plus Bal Sheet Only Adjustment minus Ending Deferred Tax Per B/S plus CTA and Deferred Provision Only lines
- **Equity Adjustment:** Data Review> Unit> [Perm Diffs](#)^[43] Reversal of the impact to the current provision for Equity Adjustment Permanent Differences
- Total State Provision: Sum of the Total Current Provision, Deferred Tax Provision & Equity Adjustment lines.

State Legacy Tax Provision - Estimated Payments

Reporting Levels:				
Unit		Sub-consolidation	Consolidation	
Control Center Configurable Options:				
Dataset	Unit	State	Sub-consolidation	Currency
Source Data:				
All Data Review Screens				
Available Views:				
unit breakout				

The report displays the state tax provision calculations for the specific state selected in the Control Center. The supporting detail for the calculations can be seen in detailed on separate reports.

Provision Items

- Current State Tax Expense
- Deferred State Tax Expense
- State Equity Offset to Current Expense
- Total State Tax Provision

Report Views

- Defaults to a detail view of the report.
- Choosing "unit breakout" will generate an Excel spreadsheet that will detail the unit by unit underlying calculations for the state's provision expenses.

Line By Line

- Federal Taxable Income: Federal Taxable Income Post-NOL line from the [Federal Tax Provision report](#)^[65]. In the consolidated and sub-consolidated view, each unit must have the state [record](#)^[15] activated to have that unit's Federal Taxable Income to be included in the state level report. If the record has not been activated there will be a difference in the two reports. The state does not have to have a tax rate or apportionment.
- Backout: Perm Diffs not includable for State: Data Review> Unit> [Perm Diffs](#)^[43] & [InterCo Txns](#)^[49] where [includable status](#)^[15] is no
- Backout: Temp Diffs includable for State: Data Review> Unit> [Temp Diffs](#)^[44] & [Amortized Temp Diffs](#)^[46] where [includable status](#)^[15] is no. Only amounts entered as Activity. Deferred Only or Balance Sheet Only entries do not impact the current tax provision calculation.
- Add-back: Deductible State Tax: Deductible State Tax line from the [Federal Tax Provision report](#)^[65]
- Adjusted Federal Taxable Income: Sum of Federal Taxable Income, Backout: Perm Diffs not includable for State, Backout: Temp Diffs includable for State & Add-back: Deductible State Tax
- Modifications: Data Review> State> [State Perm Diffs](#)^[52]
- Temporary Difference Adjustments: Data Review> State> [State Temp Diffs](#)^[53]. Only amounts entered as Activity. Deferred Only or Balance Sheet Only entries do not impact the current tax provision calculation.
- Allocable Income: Sum of Adjusted Federal Taxable Income, Modifications & Temporary Difference Adjustments lines.
- State Apportionment %: Data Review> State> [State Details](#)^[51] Only displayed at the Unit level. To see this line in the consolidated or sub-consolidated level choose "unit breakout"
- Apportioned Income Pre-NOL: Allocable Income line times State Apportionment % line.
- NOLs: Data Review> State> [State After App Temp Diffs](#)^[53].
- Apportioned Income: Sum of Apportioned Income Pre-NOL & NOLs lines.
- State Tax Rate: Data Review> State> [State Details](#)^[51] Only displayed at the Unit level. To see this line in the consolidated or sub-consolidated level choose "unit breakout"
- Tax Before Credits: Apportioned Income line times the current State Tax Rate line
- After-Tax State Temp Differences: Data Review> State> [State After Tax Temp Diffs](#)^[54] Only amounts entered as Activity. Deferred Only or Balance Sheet Only entries do not impact the current tax provision calculation.
- Cash Tax Adjustments: Data Review> State> [State Tax Adjs](#)^[55] Only "cash" items where the codes do NOT start with "NC_".
- Cash Provision: Sum of Federal Tax - Tax Before Credits, After-Tax State Temp Differences & Cash Tax Adjustments.
- Non-Cash Tax Adjustments: Data Review> State> [State Tax Adjs](#)^[55] Only "non-cash" items where the codes start with "NC_".
- **Current State Provision:** Sum of Cash Provision & Non-Cash Tax Adjustments.

State Estimated Payments Report

The report in the Estimated Payment tab displays the quarterly estimated payment calculation. There must be data in a Compliance [dataset](#)^[19] and the Provision dataset can be copied to create the Compliance dataset with the final Provision data. The Unit(s) to be included in the calculation must be designated as [Included for Estimated Payment Calc.](#)^[43] The information in the [Tax Provision - Estimated Payments](#)^[67], the configuration from [Payment Schedules](#)^[39] and the [dataset's](#)^[19] Data Range to generate the report data. There are [parameters](#)^[63] that may change the view of this report.

Provision Items

- Projected Liability
- Total Payment Due

Report Views

- Default is the only available view.

Line By Line

- Cash Provision: [Tax Provision - Estimated Payments](#)^[67] report Cash Provision line.
- Other Income Tax: Data Review> Unit> Unit Details > [Estimated Payments](#)^[43]
- Adjusted Income Tax: Sum of Cash Provision & Other Income Tax
- Percentage Cushion: Data Review> DataSet> Administration> [Dataset Parameters](#)^[39] [cushion parameter](#)^[63] can be set by an [Administrative](#)^[18] user
- Cushioned Income Tax: Adjusted Income Tax times Percentage Cushion
- Minimum Annual Tax: Data Review> DataSet> [Payment Schedules](#)^[39]
- Projected Liability (Greater of Cushioned or Minimum): Higher of Cushioned Income Tax & Minimum Annual Tax lines
- Q1, Q2, Q3, Q4 Requirement and Extension Payment: Data Review> DataSet> [Payment Schedules](#)^[39] rates applied to Projected Liability line
- Total Required Liability YTD: Sum of Q1, Q2, Q3, Q4 Requirement and Extension Payment lines.
- PY Overpayment, Q1, Q2, Q3, Q4 Payment:
- Total Payments YTD: Sum of PY Overpayment, Q1, Q2, Q3, Q4 Payment lines.
- Rounded Payment Due: Total Required Liability (based on the dataset Date Range) minus Total Payments YTD times rounding set by an [Administrative](#)^[18] user in Data Review> DataSet> Administration> [Dataset Parameters](#)^[39] [rounding parameter](#)^[63]
- Override Calculated Income Payment?: Data Review> Unit> Unit Details > [Estimated Payments](#)^[43]
- Income Payment Override: Data Review> Unit> Unit Details > [Estimated Payments](#)^[43]
- Income Payment Due: Either Rounded Payment Due or Income Payment Override
- Franchise Payments: Data Review> Unit> Unit Details > [Estimated Payments](#)^[43]
- Total Payment Due: Sum of Income Payment Due & Franchise Payments

State Deferred Balances Report

Reporting Levels:				
Unit		Sub-consolidation	Consolidation	
Control Center Configurable Options:				
Dataset	Unit	State	Sub-consolidation	Currency
Source Data:				
Unit Details, State Details, Temporary Differences, After-Tax Temporary Differences, NOL Temporary Differences				
Available Views:				
Custom Rollups Summary / Hybrid / Detail / Unit Pre-Tax				

State / FBOS / state/fed+FBOS
 All / current / non-current
 Contracted / expanded (balance sheet) / expanded (income statement)

The deferred balances report displays the beginning and ending cumulative temporary difference balances and when it is expanded it will show the amounts that made up the change. The default view is a pre-tax view. The balances can also be displayed at various tax effected levels by choosing options in the upper right corner.

Provision Items

- State Deferred Tax Expense
- State Deferred Tax Asset/Liability
- Currency Translation Adjustment (CTA)

Report Views

- Defaults to the pre-tax and contracted view of the report details.
- [Rollups](#)^[17] are user defined groupings that allows the detail level component data to be consolidated to be rolled up to a higher level. Creating and [managing rollups](#)^[23] for the report are done in the Administration tab. For example, a Rollup may assist in generating the footnote while another may explain the results for management reporting.
- The "summary", "hybrid", "detail" & "unit" view options will display either rate effected or pre-tax balances with various levels of detail. To view the summary view, first choose a rollup code by clicking on the name, then choose summary to view the report summarized by the chosen rollup code. The hybrid view will display both the rollup sub-totals and the underlying detail for each rollup code. The detail view will show the report at a detailed level. The unit view will group the balances into a single line for each unit in the sub-consolidation or consolidation.
- The "pre-tax", "State" & "FBOS" options determine what rates should be applied to the temporary differences. It will either apply the default unit rates or the rated that were entered to override the unit rate for a specific line item. Either the State+FBOS or the Federal+FBOS option will display depending on the [federal benefit of state](#)^[63] [dataset parameter](#)^[63] that is chosen.
- The "all", "c" current, "nc" non-current option allows the report to be filtered by the balance sheet status.
- The "contracted", "expanded b/s" & "expanded i/s" views allow the user to view the beginning balances, period change and ending balances in different ways. The b/s or balance sheet view can displayed both pre and post rate while the i/s or income statement view is only displayed once a rate option is chosen. The rate effected views supports the Deferred Tax Asset/Liability when expanded b/s is chosen or the Deferred Tax Expense and CTA when expanded i/s is chosen. The user defined columns that are displayed in the expanded views are defined in the [deferred rollforwards](#)^[24] section under the Administration tab.
- Any single column can be expanded to see the underlying unit by unit data by choosing "brkout". The expanded results will either display on the screen or export to an Excel file, depending on the version and parameter settings.

Line By Line

- Temporary Differences: Data Review > [Temp Diffs](#)^[44], [Amortized Temp Diffs](#)^[46], [State Temp Diffs](#)^[53] & [State After App Temp Diffs](#)^[53].
- NOL Reclass: Data Review > [NOL Temp Diffs](#)^[48].
- After-Tax Temp Differences: Data Review > [AT Temp Diffs](#)^[46], [Amortized AT Temp Diffs](#)^[46] & [State After Tax Temp Diffs](#)^[54]

Column By Column

- Beginning Balance: Beginning balances are typically populated by rolling over from prior period. Amounts are populated in the beginning balance field in Data Review> Unit> [Temp Diffs](#)^[44], [Amortized Temp Diffs](#)^[46], [NOL Temp Diffs](#)^[48], [AT Temp Diffs](#)^[46] & [Amortized AT Temp Diffs](#)^[46] & Data Review> State> [State Temp Diffs](#)^[53], [State After App Temp Diffs](#)^[53] & [State After Tax](#)

[Temp Diff](#)⁵⁴

- **Rate Change:** When balances are rate effected the system automatically adjusts the beginning balances to accommodate for any change in deferred rate and any change to foreign exchange rate. The difference needed to adjust the beginning balance that was rated using the beginning deferred rate and the ending deferred rate will cause an impact to the deferred tax expense. The currency translation adjustment needed to adjust the beginning balances for a change in the foreign exchange rate will not have an impact on the deferred tax expense and will be treated as an equity item. View the report in "expand i/s" to display the components of the CTA calculation,.
- **Change Columns:** The columns that explain the change in the deferred balances are user defined in the [Deferred Rollforward](#)²⁴ section. Each tag and item can be defined to up to 15 columns.
- **Adjusted Beginning Balance:** A sub-total column can be inserted in the report to define the adjusted beginning balances. There are several options depending on the version and parameter settings.
- **Ending Balance:** Total of beginning balances and all of the items that occurred during the period.

State Payable Rollforward

Reporting Levels:				
Unit		Sub-consolidation	Consolidation	
Control Center Configurable Options:				
Dataset	Unit	State	Sub-consolidation	Currency
Source Data:				
Provision Calculations, Payable Entry				
Available Views:				
Fed Only / State Only Year-Unit-Jurisdiction-Bucket / Year-Jurisdiction Type / Unit-Jurisdiction-Year / Jurisdiction Type-Jurisdiction-Year / Year-Bucket				

The report displays the information in the taxes payable for the units in the selected dataset, or sub-consolidation selected in the Control Center. The supporting detail for the calculations can be seen in detailed on separate reports.

Provision Items

- Total Current Tax Provision

Report Views

- Defaults to a Year-Unit- Jurisdiction-Bucket view of the report for the Federal and State balances.

Line By Line

- Depending on the view chosen the lines can be Year, Unit or Jurisdiction Type.
- State Only will display payable entries in the State or user defined Jurisdiction section
- The Year-Unit-Jurisdiction-Bucket will first sort the payable data on the Fiscal Year then Unit then Jurisdiction then Payable Bucket
- The Year-Jurisdiction Type will first sort the payable data on the Fiscal Year then the Jurisdiction type
- The Jurisdiction Type-Jurisdiction-Year will first sort the payable data on the Jurisdiction type then the Jurisdiction then the Fiscal Year
- The Year-Bucket will first sort the payable data on the Fiscal Year then the Payable Bucket

Column By Column

- Fiscal Year: The Fiscal Year chosen in the [Payable Entry](#) ^[48] screen
- Unit Code/Unit Name: The Unit where the [Payable Entry](#) ^[48] was made
- Jurisdiction: The Jurisdiction (Federal, State or [user defined jurisdiction](#) ^[22]) where the [Payable Entry](#) ^[48] was made
- Bucket: The [Payable Bucket](#) ^[24] chosen in the [Payable Entry](#) ^[48] screen
- Jurisdiction Type: The amounts are classified as either Federal or State depending on the Unit where the [Payable Entry](#) ^[48] was made
- Beginning Balances: Amounts in the [Payable Entry](#) ^[48] screen for years before the dataset year
- Transaction Amounts by Rollup: Each [payable transaction](#) ^[25] has an assigned [payable rollup](#) ^[24] and the amounts are filtered into columns by rollup code
- Ending Balances: Sum of Beginning Balances & Transaction Amounts by Rollup

State Payable Detail

Reporting Levels:				
Unit		Sub-consolidation	Consolidation	
Control Center Configurable Options:				
Dataset	Unit	State	Sub-consolidation	Currency
Source Data:				
Provision Calculations, Payable Entry				
Available Views:				
Fed Only / State Only Txn Types Totals / Txn Types Unit Breakout / Txn Types Current and Prior years / Txn Types Current and Prior years Unit Breakout / Txn Types Current and Prior years Bucket Breakout				

The report displays the information in the taxes payable detail for the units in the selected dataset, or sub-consolidation selected in the Control Center. The supporting detail for the calculations can be seen in detailed on separate reports.

Provision Items

- Total Current Tax Provision

Report Views

- Defaults to a view of the report for the Federal and State balances filtered and sub-totalled by Transaction Types.
- State Only will display payable entries in the State or user defined Jurisdiction section
- The Txn Types Totals will display the payable data by Transaction Types
- The Txn Types Unit Breakout will display the payable data by Transaction Types broken out by Unit
- The Txn Types Totals will display the payable data by Transaction Types broken out by Current year and Prior year
- The Txn Types Totals will display the payable data by Transaction Types broken out by Current year and Prior year broken out by Unit
- The Txn Types Totals will display the payable data by Transaction Types broken out by Current year and Prior year broken out by Bucket

Line By Line

- Beginning Balances: Amounts in the [Payable Entry](#) ^[48] screen for years before the dataset year
- Transaction Amounts by Rollup: Each [payable transaction](#) ^[25] has an assigned [payable rollup](#) ^[24] and the amounts are filtered and sub-totalled by rollup code
- Ending Balances: Sum of Beginning Balances & Transaction Amounts by Rollup
- Current Year & Prior Years: Depending on the view of the report either be a Total for current & prior years or broken out with the Current Year's data on the top and the Prior Year's data on the bottom of the report

Column By Column

- Totals: All the entries made in [Payable Entry](#) ^[48] screen for the Unit, Sub-Consolidation or Consolidation chosen in the Control Center
- Unit Breakout: The [Payable Entry](#) ^[48] amounts are broken out by Unit and totalled
- Bucket: The [Payable Entry](#) ^[48] amounts are broken out by the [Payable Bucket](#) ^[24] assigned to each entry

Chapter 4: Functionality

This chapter will familiarize the user with some of the other TaxStream topics. Topics that will be discussed in this chapter include the payable functionality, valuation allowance automation, journal entry configuration, foreign currency issues, interim reporting, return to provision, exporting to return, tax basis balance sheet, and associated TaxStream products.

Payable

- The Payable functionality can track payments, refunds, and other adjustments in the taxes payable account. Automatic posting of the current tax expense can be activated on a dataset by dataset basis.
- The payable report can be configured with set-up items in the payable section of the Administration section.

Activating Payable Posting

- An Administrative User can add a Dataset Parameter which will allow the provision to automatically post to the Payable section.


Current Provision Posting	Fiscal Year	Payable Txn Code	Payable Description
Cash Activity:			
Current Tax Provision excluding Tax Adjs with NC_ code	Dataset Year	CPROV	Calculated Provision
Non Cash Activity:			
NC_RTP	Dataset Year minus 1	RTP	Calculated True-Up
NC_RTP_YEAR_NAME	Year entered after NC_RTP_	RTP	Calculated True-Up
NC_ATR	Dataset Year minus 1	ATR	Audit Settlement
NC_ATR_YEAR_NAME	Year entered after NC_ATR_	ATR	Audit Settlement
All other NC_ codes	Dataset Year	OTHER	Audit Settlement

- The Federal amount will be posted in the Federal Payable Entry and each State will be posted in that State's Payable Entry.
- To return to manual entry, an Administrative User can turn off the automatic posting to the Payable module by deleting the Dataset Parameter or by changing the Key Value from Y to N.

Exchange Rates

- All amounts entered in the Payable should be in Local Currency.
- The Payable Entry screen allows for the weighted average FX rate to be entered on a transaction by transaction basis.
- Automatic Postings are pre-populated with the Unit's weighted average FX rate, but can be modified.
- The CTA is computed on a transaction by transaction basis using the transaction's weighted average FX rate and the Unit's Ending Spot Rate.
- The CTA amounts are displayed on both the Payable Rollforward and Payable Detail Report.
- The Payable Rollforward and Payable Detail Report can be viewed in both Local Currency and Reporting Currency.

Journal Entries

There are several Journal Entry Report options. The default view is the [Simple JE report](#) .

Simple JE Report

- The simple JE report information is the default view of the report called "[Provision Journal Entry \(simple/old\)](#)"^[82]

Foreign Currency Issues

Each unit is designated a [currency type](#)^[96] and exchange rates that will be used to convert the unit's local currency information to reporting currency. Enter 1 for the exchange rates if the local and reporting currency are the same currency.

In converting currency, there are several potential issues that can occur. The Pre-Tax Book Income (PTBI) provided may be converted at different exchange rates. On a unit basis, the [PTBI policy](#)^[97] can be chosen so that the correct exchange rate is used to convert. The interplay of the Weighted Average and Spot rates may require that a [Currency Translation Adjustment](#)^[97] (CTA) be posted to account for the difference in the rates. The system will automatically post the CTA as an equity adjustment to the deferred tax asset/liability.

There is only one reporting currency concept in the system. This allows the combination of units in sub-consolidated or consolidated reports in the reporting currency view, but the local currency view of the report may not make sense unless all the unit's have the same currency.

Currency Types & Options

Currency Types

- Functional Currency: Primary Currency in which the books of record are maintained and the currency that an entity does business in.
- Local Currency: Currency of the country where the business is physically located.
- Reporting Currency: Currency that the entity reports the financial statements in. Reporting currency symbol options in TaxStream are US Dollar or Euro or Japanese Yen. The default is US Dollar, but can be modified with a [system parameter](#)^[25].
- Hyperinflationary Environment: When the cumulative rate of inflation exceeds 100% over the three year period, then FAS 52 requires USD to be the functional currency. In TaxStream, the unit's local currency should be set to USD.

Currency Options

- Currency Codes: There are [pre-populated currency codes](#)^[112] that can be expanded, as necessary, in [Currency](#)^[22] section.
- Thousands Separators: The system defaults to comma (1,000.00) for the thousands separators, but can be changed to a period (1.000,00) for the thousands separators with a [system parameter](#)^[25].

Foreign Exchange Rates

Entry Format:

- When entering foreign exchange rates on the Unit Detail's screen the format should be what 1 unit of Reporting Currency would equal in Local Currency or Reporting Currency/Local Currency. For example, if reporting is USD and 1 USD equals .60 of another currency, the rate would be 1.666667 (1/.6).

Types:

- Weighted Average Rates: Blended foreign exchange rate for a period of time that is applied to Income Statement Items
- Spot Rates: Foreign Exchange Rate on a specific date that is applied to Balance Sheet Items.

Adjustments:

- Currency Translation Adjustment: The difference between Weighted Average Rate and Spot Rate when Income Statement items have an impact the Balance Sheet Items.

PTBI Policies

There are five Pre-Tax Book Income policies to choose from to assign to a Unit. Each policy asks for different input and will generate the result based on the information entered for the unit. Choose the best policy for the data you wish to populate and the calculations that they system should perform.

Policy	Local Currency PTBI	Reporting Currency PTBI	FX Rate	Rounding
Enter Local, FX and Calc USD	Entered	Calculated	Entered	N/A
Enter USD, FX and Calc Local	Calculated	Entered	Entered	N/A
Enter Local, USD and Calc FX	Entered	Entered	Calculated	N/A
Enter Local, USD and FX	Entered	Entered	Entered	N/A
Enter Local, USD, FX and Calc Rounding	Entered	Entered	Entered	Calculated

- When using the last two policies, the Effective Tax Rates may differ in Local Currency and Reporting Currency since the PTBI is using a different Weighted Average rate than the entered Weighted Average.
- Regardless of the policy chosen, the amounts other than the PTBI will be converted at the entered Weighted Average or Spot Rate

Change in Rate & CTA

Deferred Balances – Tax Rate & FX Rate Change

Deferred Balance Report in the B/S View

- Beginning Balance column balances are converted using the Beginning Spot Rate and the Beginning Tax Rate
- Rate Change column creates an adjustment to restate the Beginning Balance column at the Ending Spot Rate and the Ending Tax Rate
- All other Columns are converted using the Ending Spot Rate and the Ending Tax Rate
- Ending Balance is the sum of the columns and is effectively the Ending Balances converted using Ending Spot Rate and the Ending Tax Rate

Example of Change in the Deferred Rate from 35% to 40%:

	Beginning	Adjusted Beginning
Temp Diff Bal in Local Currency	100,000	100,000
Deferred Rate	35.00%	40.00%
Tax Effected Temp Bal in Local Currency	35,000	40,000
FX Rate	0.5	0.5
Tax Effected Temp Bal in USD	\$70,000	\$80,000
Rate Change		\$10,000

Unit Deferred Balances (Fed Only) (USD)

Test, TaxStream, Test

Code	Name	Beginning Balance	Rate Change	Current Activity	Deferred Only	Balance Sheet Only	Ending Balance
T1000	Bad Debt Reserve	\$70,000	\$10,000	\$8,000	\$0	\$0	\$88,000
total:		\$70,000	\$10,000	\$8,000	\$0	\$0	\$88,000

Example of Change in the FX Rate from .5000 to .4500:

	Beginning	Adjusted Beginning
Temp Diff Bal in Local Currency	100,000	100,000
Deferred Rate	35.00%	35.00%
Tax Effected Temp Bal in Local Currency	35,000	35,000
FX Rate	0.5	0.45
Tax Effected Temp Bal in USD	\$70,000	\$77,778
Rate Change		\$7,778

Unit Deferred Balances (Fed Only) (USD)

Test, TaxStream, Test

<u>Code</u>	<u>Name</u>	<u>Beginning Balance</u>	<u>Rate Change</u>	<u>Current Activity</u>	<u>Deferred Only</u>	<u>Balance Sheet Only</u>	<u>Ending Balance</u>
T1000	Bad Debt Reserve	\$70,000	\$7,778	\$7,778	\$0	\$0	\$85,556
total:		\$70,000	\$7,778	\$7,778	\$0	\$0	\$85,556

Example of Change in the Deferred Rate from 35% to 40% & FX Rate from .4500 to .5500:

	Beginning	Adjusted Beginning
Temp Diff Bal in Local Currency	100,000	100,000
Deferred Rate	35.00%	40.00%
Tax Effected Temp Bal in Local Currency	35,000	40,000
FX Rate	0.45	0.55
Tax Effected Temp Bal in USD	\$77,778	\$72,727
Rate Change		- \$5,051

Unit Deferred Balances (Fed Only) (USD)

Test, TaxStream, Test

Code	Name	Beginning Balance	Rate Change	Current Activity	Deferred Only	Balance Sheet Only	Ending Balance
T1000	Bad Deb Reserve	\$77,778	(\$5,051)	\$7,273	\$0	\$0	\$80,000
total:		\$77,778	(\$5,051)	\$7,273	\$0	\$0	\$80,000

Deferred Balance Report in the I/S View

- Currency Translation Adjustment
- Deferred Balances in USD are translated from the Local Currency Balances using the Beginning and Ending Spot FX Rates
- USD Change in the Deferred Balances

	Begin	Activity	Ending
Local Currency Balance	100,000	10,000	110,000
Tax Rates (Begin and End)	35%		40%
Local currency tax effected	35,000		44,000
Beginning and Ending FXs	0.45		0.55
USD tax effected	\$77,778		\$80,000

Beginning DTA(L) - Ending DTA(L): -\$2,222

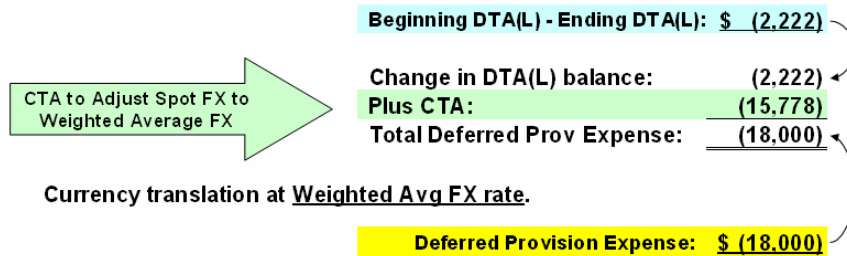
- Deferred Expense in USD is translated from the Local Currency Activity using the Weighted FX Rates
- USD Deferred Expense

	Begin	Activity	Ending
Local Currency Balance	100,000	10,000	110,000
Tax Rates (Begin and End)	35%		40%
Local currency tax effected	35,000		44,000
Weighted Avg FX	0.50		0.50
USD tax effected	\$70,000		\$88,000

Deferred Provision Expense: -\$18,000

- Currency Translation Adjustment Computation
- Adjusts the Weighted Average FX Impact and the Ending Spot FX Rate

Beginning and Ending FX rate is consistent with Deferred Balances Report



- Detail of the CTA Calculation Components

Unit Deferred Balances (Fed Only) (USD)

Test, TaxStream, Test

Code Name Beginning Balance Deferred Provision Currency Translation Adjustment Balance Sheet Ending Balance

Current Provision

Rate Impacting Items

a. Activity b. Effect Dtdl Rate Change c. Effect Rate Diffs b/w Curr + Dtdl d. Dtdl Only Adjs Total Rate Impact Total Deferred Provision

BBal CIFX CTA on a CTA on b CTA on c CTA on d Total CTA

Code	Name	Beginning Balance	Current Provision	a. Activity	b. Effect Dtdl Rate Change	c. Effect Rate Diffs b/w Curr + Dtdl	d. Dtdl Only Adjs	Total Rate Impact	Total Deferred Provision	BBal CIFX	CTA on a	CTA on b	CTA on c	CTA on d	Total CTA	Balance Sheet	Ending Balance
T1000	Bad Debt Reserve	\$77,778	\$7,400	\$10,000	\$600	\$0	\$0	\$10,600	\$18,000	(\$14,141)	(\$673)	(\$909)	(\$55)	\$0	(\$15,778)	\$0	\$80,000
total:		\$77,778	\$7,400	\$10,000	\$600	\$0	\$0	\$10,600	\$18,000	(\$14,141)	(\$673)	(\$909)	(\$55)	\$0	(\$15,778)	\$0	\$80,000

Currency Translation Adjustment


BBal CIFX	CTA on a	CTA on b	CTA on c	CTA on d	Total CTA
(\$14,141)	(\$673)	(\$909)	(\$55)	\$0	(\$15,778)
①	②	③	④		

Information for the Calculation:

Beginning Temporary Difference Balance	100,000		
Temporary Difference Activity	10,000		
Beginning FX Spot Rate	0.45	Current Tax Rate	37%
Ending FX Spot Rate	0.55	Beginning Deferred Tax Rate	35%
Weighted Average FX Rate	0.50	Ending Deferred Tax Rate	40%

- ① $(14,141) = 100,000 * 35\% / 0.55 - 100,000 * 35\% / 0.45$
- ② $(673) = 10,000 * 37\% / 0.55 - 10,000 * 37\% / 0.50$
- ③ $(909) = 100,000 * (40\% - 35\%) / 0.55 - 100,000 * (40\% - 35\%) / 0.5$
- ④ $(55) = 10,000 * (40\% - 37\%) / 0.55 - 10,000 * (40\% - 37\%) / 0.5$

- CTA Amount is Displayed on the Tax Provision Report



Begin Deferred Tax Per B/S	\$77,778	
+ Bal Sheet Only Adjustment	\$0	
- Ending Deferred Tax Per B/S	-\$80,000	
+ CTA	-\$15,778	
+ Deferred Provision Only	\$0	
+ Deferred Tax Provision		+ -\$18,000

Combining Units with Different Currencies

- On a Unit level, all reports can be viewed in Local Currency.
- Viewing sub-consolidated or consolidated level reports in Local Currency will be available if all the Units have been assigned the same currency.
- A Unit's currency designation can be modified, if necessary, by administrative user in the [Units](#) ^[21] screen.
- The Error Message "The Current Consolidation contains Units with multiple currencies; Cannot display Local Currency Report..." will be displayed if there are different currencies in the units that are being combined.

Interim Reporting

To compute the Interim Provision two dataset should be created:

- The [first dataset](#) ^[10] will calculate the Annualized Forecasted Effective Tax Rate
- The [second dataset](#) ^[10] will use the Annualized Forecasted Effective Tax Rate and Statutory Rates to compute the Interim Provision

Interim - Dataset #1

Calculating the Annualized Forecasted Effective Tax Rate:

- Populate the first dataset with:
 - The Forecasted Pre-Tax Book Income expected for the year.
 - Statutory Tax Rates for each unit. Also be sure to include the expected apportionment factors for states/jurisdictions.
 - Annualized Book/Tax Differences that will impact the effective tax rate (eg: permanent differences, tax adjustments and temporary difference with deferred only activity)
 - The dataset can be populated either by entering amounts directly in TaxStream or by using the [import_numbers spreadsheet template](#) ^[56].

Determining the Annualized Forecasted Effective Tax Rate:

- Define the units that should be included for the Interim Provision. This can be achieved by creating a sub-consolidation of includable units. Be sure to omit the units with foreign losses or other units that should be excluded from being a factor in the rate calculation.
- Choose the [Unit Summary](#) ^[75] report to display the unit by unit detail that makes up the overall effective tax rate for the grouping of units that should be used. There are several ways to interpret the guidance in FIN 18 Paragraph 22. Depending on your interpretation, the total Forecasted Effective Tax Rate or Unit by Unit Forecasted Effective Tax Rate or some other grouping may be the used for the second dataset.

Interim - Dataset #2

Calculating the Interim Provision with the Annualized Forecasted Effective Tax Rate & Actual Data:

- Populate the second dataset with:
 - The Actual Pre-Tax Book Income that the company has realized at that point in time.
 - The [Annualized Forecasted Effective Tax Rate from Dataset #1](#) ^[10] in the Current Tax Rate section on either a unit by unit basis or on an overall basis depending on your interpretation of FIN 48 Paragraph 22.

- The Extraordinary and Discrete Items for the quarter should be entered in a separate unit from the unit with Pre-Tax Book Income since the amounts should be rate effected at the Statutory Tax Rates for the unit not the Annual Forecasted Tax Rate. Creating a new unit named Extraordinary/Discrete may help isolate the activity for reporting so that it is easy to understand the activity.
- The temporary difference information entered will determine the appropriate Current/Deferred split of the provision expense. Enter this information in a separate unit from the unit with Pre-Tax Book Income since the amounts should be rate effected at the Statutory Tax Rates for the unit not the Annual Forecasted Tax Rate.
- The Opening balances for amounts previously booked to the Tax Accounts to generate Journal Entries. Enter Prior Period Balances: Consider amounts booked in prior periods when creating Journal Entries.
- The dataset can be populated either by entering amounts directly in TaxStream or by using the [import_numbers spreadsheet template](#)⁵⁶.

Determining the Interim Provision:

- Refer to the standard Provision Reports to view the interim results. The Tax Provision, Effective Tax Rate Reconciliation, Foreign/Domestic Summary, Journal Entry reports will display the data for the interim period.

Stock Based Compensation

- Stock Options issuances and exercises under FAS 123R may impact different aspects of the tax provision.
- There are both pre-adoption FAS 123R and post-adoption FAS 123R rules that should be considered when providing for the Stock Based Compensation in the provision.

Pre FAS 123R & ISOs

At Issuance:

- No impact on the tax provision on issuance

Upon Exercise:

- Typically theses options, when exercised, should impact the Current Tax Expense which should be offset in Equity.
- This type of options were either vested prior to the adoption of FAS 123R or are qualifying distributions of ISOs (Incentive Stock Options).
- To impact the current provision and an offset in equity, enter the option expense details as a permanent difference with the Type E for Equity Adjustment.

Stock Based Compensation

At Issuance:

- Certain options that were issued and will vest after the adoption of FAS 123R will be amortized as stock based compensation expense for book.
- For tax, the stock based compensation amortization must be reversed during the vesting of the options. This can be accomplished by entering the amortization amount as temporary difference Activity.
- By reversing the book expense it will build a Deferred Tax Asset that can later be offset when the Options are exercised.

Upon Exercise:

- When options that were issued and vest after the adoption of FAS 123R or are disqualifying distributions of ISOs are exercised, it will generate a Current Tax Expense. The offset to the current tax expense may be to either Equity or may have an impact on the P&L.
- The option expense should be entered as Activity for the temporary difference that was created during

the vesting period.

- The Excess Benefit/Detriment treatment needs to be determined:
- Excess Benefit or Windfall (tax expense is greater than the book expense) should be entered as a Balance Sheet Only adjustment to the temporary difference to clear the remaining deferred tax liability created when the tax expense was taken. The same amount should also be an addition to the APIC pool.
- Excess Detriment or Shortfall (tax expense is less than the book expense) require the measurement against the APIC pool to determine if there is available APIC to offset the detriment. If there is capacity in the APIC pool, enter the detriment as a Balance Sheet Only adjustment to the temporary difference to clear the remaining deferred tax asset. If there is no APIC pool or not enough to absorb the entire detriment, enter the excess amount as a Deferred Only adjustment to the temporary difference. The Excess detriment should reduce the APIC pool, but be sure that the APIC pool does not go below zero.

True Up to Return (RTP)

- The tax returns for the prior year are typically filed in the current year. Once the returns have been filed, a true-up must be booked for the difference between what was accrued for in the prior year's provision and the actual amount on the tax returns. This true-up must be booked in the current year's provision.
- There are several approaches to representing the true-up adjustments. can be entered into the system in multiple ways. Depending on how the true-up should be represented in the current year's provision, the true-up can be entered using a [single dataset](#)^[103] or a [multiple dataset](#)^[104] approach.

Single Dataset Approach

In the single dataset approach, the Return to Provision true-up adjustments for the Prior Periods are entered in the Current Period's Dataset. There are pros and cons to this approach.

Pros

- Minimal amount of information is needed in TaxStream
- All information is in the same dataset

Cons

- Adjustments to Temporary difference will display in the effective tax rate report twice netting to zero
- The true-up to the current tax expense requires that the tax adjustment be manually calculated in order to ensure that the correct current tax rate is used.
- The state deferred expense will be trued up, but state tax adjustment will not.
- If there is a change in the deferred rates for prior years the true-up will include the impact of the true-up and the change in rate.

Each true-up item needs to be entered in dataset.

Permanent Differences & Tax Adjustments:

- The true-up for these items should impact the current tax expense and the taxes payable.
- This can be achieved by entering the true-up as a tax adjustment code starting with NC_ so that the results will be represented after the cash provision total.

Temporary & After Tax Temporary Differences:

- The true-up for these items should impact the deferred & current tax expense, the deferred tax asset/liability and the taxes payable.
- The current tax expense and taxes payable true-up can be achieved by entering the true-up as a tax adjustment code starting with NC_ so that the results will be represented after the cash provision total.

- The deferred tax expense and deferred tax asset/liability true-up can be achieved by entering the true-up as a deferred only temporary differences.

Net Operating Losses:

- If the true up is to a year where the provision was in a Net Operating Loss position, the NOL should be offset instead of the taxes payable account.

Multiple Dataset Approach

In the multiple dataset approach, the Return to Provision true-up adjustments for the Prior Periods are entered in a separate dataset. The true-up dataset is layered with the current year's activity in another dataset in a reporting dataset to show the total current provision. There are pros and cons to this approach.

Pros

- TaxStream automatically calculates the current expense
- Amount is recalculated if items change
- Perm adjustments flow from federal to state; therefore, the state current expense is automatically calculated
- Information is isolated from current year provision
- Adjustments to Temporary differences will not display in the effective rate report.
- To view reports for the current year provision and the return-to-provision adjustments a user just has to do a dataset breakout report. One of the views of the Tax Provision report for a reporting dataset.

Cons

- There will be multiple datasets that need to be managed including appropriate tax rates
- The deferred tax assets/liabilities balances either needs to be migrated from the true-up dataset or the balances will be in two different datasets.

Each true-up item needs to be entered in dataset.

Permanent Differences & Tax Adjustments:

- The true-up for these items should impact the current tax expense and the taxes payable.
- This can be achieved by entering the permanent true-up amount as a permanent difference with an "R" tag and the tax adjustments.
- The impact to the current tax expense will compute based on the statutory rates

Temporary & After Tax Temporary Differences:

- The true-up for these items should impact the deferred & current tax expense, the deferred tax asset/liability and the taxes payable.
- The current & deferred tax expense, deferred tax asset/liability and taxes payable true-up can be achieved by entering the true-up amount as activity with an "R" tag.
- The impact to the current & deferred tax expense will compute based on the statutory rates

Net Operating Losses:

- If the true up is to a year where the provision was in a Net Operating Loss position, the NOL should be offset instead of the taxes payable account.

Valuation Allowances

- Valuation Allowance amounts can be automatically posted for deferred tax assets based on a pre-determine percentage base.

- The automation must be activated for the unit in the [Unit Details](#)^[40] screen under the [Automation](#)^[42] tab by checking the box and entering the appropriate percentage(s) that should be applied to the deferred tax assets.
- The generated valuation allowances will display as a contra asset in the reports.
- Automation can be determined either on a [Separate Attribute](#)^[105].
- Separate Attribute basis is the default setting.

Separate Attribute Basis

- Separate Base Valuation Allowance is the default calculation.
- In Unit Details > [VA Automation](#)^[42] there are three input fields available to enter percentages to be used in calculations for valuation allowance for After Tax Temporary Differences, NOL Temporary Differences, and Temporary Differences.
- The functionality analyzes each of the three component types separately. For example if the balances in Net Operating Loss for the unit netted to an asset, the system would post a valuation allowance contra asset at the entered percentage for Net Operating Losses. However, if the balances for the Temporary Differences for the same unit netted to a liability, the system would not post a valuation allowance.
- The Current/Non-Current balances that made up the component's asset will determine the designation of current or non-current status of the valuation allowance.
- For units in a [filing group](#)^[14], the parent unit will determine the valuation allowance automation and percentage for all the group.

Report Configuration

- The ability to view tiered Sub-Consolidations can be achieved with either the [CSC](#)^[105] functionality.
-

SC & CSC Report Views

- [Sub-Consolidations](#)^[14] allow units to be combined to see the results as a sub-total. A grouping of sub-consolidations can be viewed in several reports when the CSC groups have been defined.
- [CSC](#)^[105] reports are only available at the Sub-Consolidated level.

CSC Reporting

- Tax Provision & Effective Tax Rate reports at the sub-consolidated level can be viewed showing the Sub-Consolidation instead of the Unit detail.
- There can be multiple CSC groupings. For example, one CSC could be defined to view units by Region and another to view units by Management Lines, etc.
-
- In General > [Sub-Consolidations](#)^[21] create a "parent" sub-consolidation beginning with CSC#_X_. You can have multiple CSC breakouts by multiple parent Sub-Consolidations (e.g. CSC1_X_Regions & CSC2_X_Management). In each of the parent sub-consolidations you must include all the units that will be chosen for the child Sub-Consolidation.
- In General > [Sub-Consolidations](#)^[21] create as many "child" sub-consolidations as you would like beginning with CSC#_ (e.g. CSC1_North America & CSC1_EMEA or CSC2_Corporate, CSC2_Manufacturing etc.)
- All of the units defined for the Parent CSC should be included once in one of the Child sub-consolidations to ensure the report results are meaningful.
- After activating the parameters, two new Sub-Consolidated reports called "Tax Provision SC Breakout" and "Effective Tax Rate CSC Breakout" will be available.
- The report will display a Total column and then a column for each CSC.

Tax Basis Balance Sheet

- Book [trial balance](#)^[106] information populated in the system used to generate the provision items can also be adjusted to generate a tax basis balance sheet.
- The [cumulative temporary differences](#)^[106] can be mapped to specified trial balance accounts and [other adjustments](#)^[106] to the book trial balance amounts can be made.
- The tax basis balance sheet report can be viewed at the unit, sub-consolidated or legal entity or consolidated basis. It can also be viewed on a local or reporting currency basis.

Trial Balance Data

- In order to generate a tax basis balance sheet, the trial balance accounts must be established and populated.
- Establish how the accounts should be represented in the trial balance [lines](#)^[30] and [sublines](#)^[31] by mapping them in [Trial Balance](#)^[30] section.
- The account balances can be entered once the trial balance mapping has been defined.
- Balances can be bridged from an extract file from a general ledger, if the bridge mappings have been defined in [Bridge Mappings](#)^[32].
- If the bridge is not being used the account balances can also be manually entered or populate with the import number template into the [Trial Balance/Tax Basis](#)^[50] section of Unit Details.
- Once book trial balances have been populated, Book Adjustments, Tax Re-class and Other Adjustments can be made as needed.
- Typically, the trial balance accounts will be populated on a pre-closed basis. By making a book adjustments to close out Income Statement items to the Retained Earnings then the assets will equal the liabilities plus equity on the reports.

Cumulative Temporary Differences

- The cumulative temporary differences data can be layered with the book balance sheet to build a Tax Basis Balance Sheet
- In [Tax Basis](#)^[36] section establish the mapping of the cumulative temporary differences to the trial balance accounts.
- Each cumulative temporary difference can only be mapped to one trial balance [subline](#)^[31] so it may be necessary to create additional [sublines](#)^[31] to map all the cumulative temporary differences properly.
- The system will present the cumulative temporary's beginning balance and the activity that occurred during the period.

TBBS Reports

- Tax Basis Balance Sheet Reports can be reviewed at different levels: Summary vs. detail & Contract vs. Expand.
- The Summary view displays the trial balance lines and the Detail view displays the trial balance sub-lines.
- The Contract view displays the total amounts per activity and the Expand view displays the temporary difference activity.
- Audit Financials Book Amounts will be traceable for the Book general ledger tax asset / liabilities / equity adjustments balances and the Tax Deferred Assets and Liabilities.
- Data Detail: the balances are tracked on unit by unit basis, but reports are available on a separate company, consolidated or sub-consolidated basis
- Currency: Reports can be displayed in either Reporting or Local country currency

Associated TaxStream Products

- There are associated TaxStream products that can be licensed to support the overall provision.
- [iTaxStream](#)^[107] is a data collection tool designed to guide remote users.

- The [UTP \(Uncertain Tax Positions\)](#)^[107] application tracks the FIN 48/IAS 12 tax reserves and generates the annual disclosures.

iTaxStream

- iTaxStream is a web based data collection tool that can streamline the process of populating data and ultimately assist in the consolidation of provision information.
- Unlike tax packages in Excel that require data manipulation, once the user enters information in iTaxStream it will populate the database in real time.
- Users are guided through the steps with company defined instructions.
- The specific tasks that they are being asked to perform are presented in an orderly step by step fashion.
- Only the units assigned to a user will be displayed when they log in. Additionally, the data in the work flow/drop down menus can be defined by user.
- The users will see the same reports as the corporate office so they will understand the results they are reporting in both Local and Reporting currency.
- For more information or a demo of iTaxStream, please contact your Client Manager or [support](#)^[18] group.

UTP (Uncertain Tax Positions)

- Accounting for Uncertain Tax Positions requires the recognition and measurement of tax contingencies.
- The TaxStream UTP application allows the positions to be tracked using the same dataset, unit and component codes as the TaxStream Provision.
- Categories can be migrated from the provision to the UTP application to minimize set-up time.
- After positions have been determined, then the total amount of unrecognized tax benefits that would affect the Effective Tax Rate need to be represented in the provision.
- As the positions age, there may be additional interest that will need to be accrued each period. The UTP application has the ability to compute interest either using the IRS or State defined tables or a flat rate. The interest will compound over a user defined period.
- The UTP application can post either a position by position detailed entry or a single topside number to represent the impact of any change in the amount of unrecognized tax benefits during the period.
- The required FIN 48 paragraph 21 disclosures can be viewed and printed from the UTP application. Additionally, there are reports that support the accounting for tax contingencies in the Taxes Payable, Deferred Tax Asset and Current & Deferred Tax Expense.
- For more information or a demo of UTP application, please contact your Client Manager or [support](#)^[18] group.

Reference Items

State & Jurisdiction Codes

State	Code	State	Code
Alabama	AL	Montana	MT
Alaska	AK	Nebraska	NE
All Other	AO	Nevada	NV
Arizona	AZ	New Hampshire	NH
Arkansas	AR	New Jersey	NJ
Blended State	BS	New Mexico	NM
California	CA	New York	NY
Colorado	CO	New York City	NYC
Connecticut	CT	North Caroline	NC
Delaware	DE	North Dakota	ND
Florida	FL	Ohio	OH
Georgia	GA	Oklahoma	OK
Hawaii	HI	Oregon	OR
Idaho	ID	Pennsylvania	PA
Illinois	IL	Rhode Island	RI
Indiana	IN	South Carolina	SC
Iowa	IA	South Dakota	SD
Kansas	KS	Tennessee	TN
Kentucky	KY	Texas	TX
Louisiana	LA	Utah	UT
Maine	ME	Vermont	VT
Maryland	MD	Virginia	VA
Massachusetts	MA	Washington	WA
Michigan	MI	Washington DC	DC
Minnesota	MN	West Virginia	WV
Mississippi	MS	Wisconsin	WI
Missouri	MO	Wyoming	WY

ISO Country Codes

Country Name	Country Code
Afghanistan	af
Albania	al
Algeria	dz
American Samoa	as
Andorra	ad
Angola	ao
Anguilla	ai
Antarctica	aq
Antigua and Barbuda	ag
Argentina	ar
Armenia	am
Aruba	aw
Australia	au
Austria	at
Azerbaijan	az
Bahamas	bs
Bahrain	bh
Bangladesh	bd
Barbados	bb
Belarus	by
Belgium	be
Belize	bz
Benin	bj
Bermuda	bm
Bhutan	bt
Bolivia	bo
Bosnia-Herzegovina	ba
Botswana	bw
Bouvet Island	bv
Brazil	br
British Indian Ocean Territory	io
Brunei Darussalam	bn
Bulgaria	bg
Burkina Faso	bf
Burundi	bi
Cambodia	kh
Cameroon	cm
Canada	ca
Cape Verde	cv
Cayman Islands	ky
Central African Republic	cf
Chad	td
Chile	cl
China	cn
Christmas Island	cx
Cocos (Keeling) Islands	cc
Colombia	co
Comoros	km
Congo	cg

Country Name	Country Code
Liechtenstein	li
Lithuania	lt
Luxembourg	lu
Macau	mo
Macedonia	mk
Madagascar	mg
Malawi	mw
Malaysia	my
Maldives	mv
Mali	ml
Malta	mt
Marshall Islands	mh
Martinique (French)	mq
Mauritania	mr
Mauritius	mu
Mayotte	yt
Mexico	mx
Micronesia	fm
Moldavia	md
Monaco	mc
Mongolia	mn
Montserrat	ms
Morocco	ma
Mozambique	mz
Namibia	na
Nauru	nr
Nepal	np
Netherlands	nl
Netherlands Antilles	an
New Caledonia (French)	nc
New Zealand	nz
Nicaragua	ni
Niger	ne
Nigeria	ng
Niue	nu
Norfolk Island	nf
North Korea	kp
Northern Mariana Islands	mp
Norway	no
Oman	om
Pakistan	pk
Palau	pw
Panama	pa
Papua New Guinea	pg
Paraguay	py
Peru	pe
Philippines	ph
Pitcairn Island	pn
Poland	pl

Country Name	Country Code
Cook Islands	ck
Costa Rica	cr
Croatia	hr
Cuba	cu
Cyprus	cy
Czech Republic	cz
Denmark	dk
Djibouti	dj
Dominica	dm
Dominican Republic	do
East Timor	tp
Ecuador	ec
Egypt	eg
El Salvador	sv
Equatorial Guinea	gq
Eritrea	er
Estonia	ee
Ethiopia	et
Falkland Islands	fk
Faroe Islands	fo
Fiji	fj
Finland	fi
France	fr
French Guyana	gf
Gabon	ga
Gambia	gm
Georgia	ge
Germany	de
Germany	de
Ghana	gh
Gibraltar	gi
Great Britain	gb
Greece	gr
Greenland	gl
Grenada	gd
Guadeloupe (French)	gp
Guam (USA)	gu
Guatemala	gt
Guinea	gn
Guinea Bissau	gw
Guyana	gy
Haiti	ht
Heard and McDonald Islands	hm
Honduras	hn
Hong Kong	hk
Hungary	hu
Iceland	is
India	in
Indonesia	id
Iran	ir
Iraq	iq

Country Name	Country Code
Polynesia (French)	pf
Portugal	pt
Puerto Rico	pr
Qatar	qa
Reunion (French)	re
Romania	ro
Russian Federation	ru
Rwanda	rw
S. Georgia & S. Sandwich Isls.	gs
Saint Helena	sh
Saint Kitts & Nevis Anguilla	kn
Saint Lucia	lc
Saint Pierre and Miquelon	pm
Saint Tome (Sao Tome) and Principe	st
Saint Vincent & Grenadines	vc
Samoa	ws
San Marino	sm
Saudi Arabia	sa
Senegal	sn
Seychelles	sc
Sierra Leone	sl
Singapore	sg
Slovak Republic	sk
Slovenia	si
Solomon Islands	sb
Somalia	so
South Africa	za
South Korea	kr
Spain	es
Sri Lanka	lk
Sudan	sd
Suriname	sr
Swaziland	sz
Sweden	se
Switzerland	ch
Syria	sy
Tadjikistan	tj
Taiwan	tw
Tanzania	tz
Thailand	th
Togo	tg
Tokelau	tk
Tonga	to
Trinidad and Tobago	tt
Tunisia	tn
Turkey	tr
Turkmenistan	tm
Turks and Caicos Islands	tc
Tuvalu	tv
Uganda	ug
Ukraine	ua

Country Name	Country Code
Ireland	ie
Israel	il
Italy	it
Ivory Coast (Cote D'Ivoire)	ci
Jamaica	jm
Japan	jp
Jordan	jo
Kazakhstan	kz
Kenya	ke
Kiribati	ki
Kuwait	kw
Kyrgyzstan	kg
Laos	la
Latvia	lv
Lebanon	lb
Lesotho	ls
Liberia	lr
Libya	ly

Country Name	Country Code
United Arab Emirates	ae
United Kingdom	uk
Uruguay	uy
Uzbekistan	uz
Vanuatu	vu
Vatican City State	va
Venezuela	ve
Vietnam	vn
Virgin Islands (British)	vg
Virgin Islands (USA)	vi
Wallis and Futuna Islands	wf
Western Sahara	eh
Yemen	ye
Yugoslavia	yu
Zaire	zr
Zambia	zm
Zimbabwe	zw

ISO Currency Codes

Currency Name	Currency Code
Afghanistan, Afghanis	AFN
Albania, Leke	ALL
Algeria, Algeria Dinars	DZD
Angola, Kwanza	AOA
Argentina, Pesos	ARS
Armenia, Drams	AMD
Aruba, Guilders (also called Florins)	AWG
Australia, Dollars	AUD
Azerbaijan, New Manats	AZN
Bahamas, Dollars	BSD
Bahrain, Dinars	BHD
Bangladesh, Taka	BDT
Barbados, Dollars	BBD
Belarus, Rubles	BYR
Belize, Dollars	BZD
Bermuda, Dollars	BMD
Bhutan, Ngultrum	BTN
Bolivia, Bolivianos	BOB
Bosnia and Herzegovina, Convertible Marka	BAM
Botswana, Pulas	BWP
Brazil, Brazil Real	BRL
Brunei Darussalam, Dollars	BND
Bulgaria, Leva	BGN
Burundi, Francs	BIF
Cambodia, Riels	KHR
Canada, Dollars	CAD
Cape Verde, Escudos	CVE
Cayman Islands, Dollars	KYD
Chile, Pesos	CLP
China, Yuan Renminbi	CNY
Colombia, Pesos	COP
Communauté Financière Africaine BCEAO, Francs	XOF
Communauté Financière Africaine BEAC, Francs	XAF
Comoros, Francs	KMF
Comptoirs Français du Pacifique Francs	XPF
Congo/Kinshasa, Congolese Francs	CDF
Costa Rica, Colones	CRC
Croatia, Kuna	HRK
Cuba, Pesos	CUP
Cyprus, Pounds (expires 2008-Jan-31)	CYP
Czech Republic, Koruny	CZK
Denmark, Kroner	DKK
Djibouti, Francs	DJF
Dominican Republic, Pesos	DOP
East Caribbean Dollars	XCD
Egypt, Pounds	EGP
El Salvador, Colones	SVC
Eritrea, Nakfa	ERN
Estonia, Krooni	EEK

Country Name	Currency Code
Lebanon, Pounds	LBP
Lesotho, Maloti	LSL
Liberia, Dollars	LRD
Libya, Dinars	LYD
Lithuania, Litai	LTL
Macau, Patacas	MOP
Macedonia, Denars	MKD
Madagascar, Ariary	MGA
Malawi, Kwachas	MWK
Malaysia, Ringgits	MYR
Maldives (Maldiv Islands), Rufiyaa	MVR
Malta, Liri (expires 2008-Jan-31)	MTL
Mauritania, Ouguiyas	MRO
Mauritius, Rupees	MUR
Mexico, Pesos	MXN
Moldova, Lei	MDL
Mongolia, Tugriks	MNT
Morocco, Dirhams	MAD
Mozambique, Meticaïs	MZN
Myanmar (Burma), Kyats	MMK
Namibia, Dollars	NAD
Nepal, Nepal Rupees	NPR
Netherlands Antilles, Guilders (also called Florins)	ANG
New Zealand, Dollars	NZD
Nicaragua, Cordobas	NIO
Nigeria, Nairas	NGN
Norway, Krone	NOK
Oman, Rials	OMR
Pakistan, Rupees	PKR
Palladium Ounces	XPD
Panama, Balboa	PAB
Papua New Guinea, Kina	PGK
Paraguay, Guarani	PYG
Peru, Nuevos Soles	PEN
Philippines, Pesos	PHP
Platinum, Ounces	XPT
Poland, Zlotych	PLN
Qatar, Rials	QAR
Romania, New Lei	RON
Russia, Rubles	RUB
Rwanda, Rwanda Francs	RWF
Saint Helena, Pounds	SHP
Samoa, Tala	WST
São Tome and Principe, Dobras	STD
Saudi Arabia, Riyals	SAR
Seborga, Luigini	SPL
Serbia, Dinars	RSD
Seychelles, Rupees	SCR
Sierra Leone, Leones	SLL

Currency Name	Currency Code
Ethiopia, Birr	ETB
Euro Member Countries, Euro	EUR
Falkland Islands (Malvinas), Pounds	FKP
Fiji, Dollars	FJD
Gambia, Dalasi	GMD
Georgia, Lari	GEL
Ghana, Cedis	GHS
Gibraltar, Pounds	GIP
Gold, Ounces	XAU
Guatemala, Quetzales	GTQ
Guernsey, Pounds	GGP
Guinea, Francs	GNF
Guyana, Dollars	GYD
Haiti, Gourdes	HTG
Honduras, Lempiras	HNL
Hong Kong, Dollars	HKD
Hungary, Forint	HUF
Iceland, Kronur	ISK
India, Rupees	INR
Indonesia, Rupiahs	IDR
International Monetary Fund (IMF) Spec Drwig Rghts	XDR
Iran, Rials	IRR
Iraq, Dinars	IQD
Isle of Man, Pounds	IMP
Israel, New Shekels	ILS
Jamaica, Dollars	JMD
Japan, Yen	JPY
Jersey, Pounds	JEP
Jordan, Dinars	JOD
Kazakhstan, Tenge	KZT
Kenya, Shillings	KES
Korea (North), Won	KPW
Korea (South), Won	KRW
Kuwait, Dinars	KWD
Kyrgyzstan, Soms	KGS
Laos, Kips	LAK
Latvia, Lati	LVL

Country Name	Currency Code
Silver, Ounces	XAG
Singapore, Dollars	SGD
Slovakia, Koruny	SKK
Solomon Islands, Dollars	SBD
Somalia, Shillings	SOS
South Africa, Rand	ZAR
Sri Lanka, Rupees	LKR
Sudan, Pounds	SDG
Suriname, Dollars	SRD
Swaziland, Emalangeni	SZL
Sweden, Kronor	SEK
Switzerland, Francs	CHF
Syria, Pounds	SYR
Taiwan, New Dollars	TWD
Tajikistan, Somoni	TJS
Tanzania, Shillings	TZS
Thailand, Baht	THB
Tonga, Pa'anga	TOP
Trinidad and Tobago, Dollars	TTD
Tunisia, Dinars	TND
Turkey, New Lira	TRY
Turkmenistan, Manats	TMM
Tuvalu, Tuvalu Dollars	TVD
Uganda, Shillings	UGX
Ukraine, Hryvnia	UAH
United Arab Emirates, Dirhams	AED
United Kingdom, Pounds	GBP
United States of America, Dollars	USD
Uruguay, Pesos	UYU
Uzbekistan, Sums	UZS
Vanuatu, Vatu	VUV
Venezuela, Bolivares (expires 2008-Jun-30)	VEB
Venezuela, Bolivares Fuertes	VEF
Viet Nam, Dong	VND
Yemen, Rials	YER
Zambia, Kwacha	ZMK
Zimbabwe, Zimbabwe Dollars	ZWD

Date Range Codes

Code	Description	Code	Description
FY	Full Year	M9	Ninth Month Only
Q1	1st Quarter Only	M10	Tenth Month Only
Q2	2nd Quarter Only	M11	Eleventh Month Only
Q3	3rd Quarter Only	M12	Twelfth Month Only
Q4	4th Quarter Only	2M YTD	First Two Months
M1	First Month Only	4M YTD	First Four Months
M2	Second Month Only	5M YTD	First Five Months
M3	Third Month Only	7M YTD	First Seven Months
M4	Fourth Month Only	8M YTD	First Eight Months
M5	Fifth Month Only	10M YTD	First Ten Months
M6	Sixth Month Only	11M YTD	First Eleven Months
M7	Seventh Month Only	2Q YTD	First Two Quarters
M8	Eighth Month Only	3Q YTD	First Three Quarters

Default Payable Transaction Types

Description	Rollup Code
Adjustments	ADJ
Beginning Balance	BBAL
Cash	EST
Provision	PRV
Inter-Year Reclass	RCL

Description	Code	Rollup	Description	Code	Rollup
Non-Payment Adjustments - Fed	NPADJ-F	ADJ	1st Quarter Provision - Federal	PQ1-F	PRV
Non-Payment Adjustments	NPADJ	ADJ	1st Quarter Provision	PQ1	PRV
Beginning Balance	BBAL	BBAL	2nd Quarter Provision - Federal	PQ2-F	PRV
1st Quarter Estimate - Federal	1ES-F	EST	2nd Quarter Provision	PQ2	PRV
1st Quarter Estimate	1ES	EST	3rd Quarter Provision - Federal	PQ3-F	PRV
2nd Quarter Estimate - Federal	2ES-F	EST	3rd Quarter Provision	PQ3	PRV
2nd Quarter Estimate	2ES	EST	4th Quarter Provision - Federal	PQ4-F	PRV
3rd Quarter Estimate - Federal	3ES-F	EST	4th Quarter Provision	PQ4	PRV
3rd Quarter Estimate	3ES	EST	6 Month Provision - Federal	PQ2YTD-F	PRV
4th Quarter Estimate - Federal	4ES-F	EST	6 Month Provision	PQ2YTD	PRV
4th Quarter Estimate	4ES	EST	9 Month Provision - Federal	PQ3YTD-F	PRV
Audit Refund	AREF	EST	9 Month Provision	PQ3YTD	PRV
Audit Settlement	ASET	EST	Full Year Provision - Federal	PFY-F	PRV
Federal Extension	1EXT-F	EST	Full Year Provision	PFY	PRV
State Extension	1EXT	EST	Payable Auto Posting - Curr Prov	CPROV	PRV
Income Return - Federal	INCR-F	EST	Payable Auto Posting - RTP	RTP	PRV
Income Return	INCR	EST	Payable Auto Posting - ATR	ATR	PRV
Settlement - Federal	SET-F	EST	Payable Auto Posting Non Cash items	OTHER	PRV
Refund	REF	EST	Provision Adjustments - Federal	PADJ-F	PRV
Settlement - Federal	SET-F	EST	Provision Adjustments	PADJ	PRV
Settlement	SET	EST	Return-To-Provision True-Up - Federal	PRTP-F	PRV
Settlement - CCI Other Fed	SET-CCI R	EST	Return-To-Provision True-Up	PRTP	PRV
Settlement - CEI Other Fed	SET-CEI R	EST	Intra-Year Reclass - Federal	ADJ-F	RCL
Unitary Allocations	UALLOC	EST	Intra-Year Reclass	ADJ	RCL

Permission Component Types

Description	Code
Permission Component Types:	
After-Tax Temporary Differences	ATTD
Jurisdictions	J
Liability Transactions	LTXNS
NOL Temporary Differences	NOLTD
Permanent Differences - List	CPD
State After-App Temp Diffs	SAATD
State After-Tax Temp Diffs	SATTD
State Permanent Differences	SPD
State Tax Adjustments	STADJ
Tax Adjustments - List	CTADJ
Temp Differences - Amortized	TD-A
Temporary Differences - List	CTD

Access Component Types

Description	Code
Access Rights Level:	
Reporting Dataset List	CDS
Sub Consolidation List	CSC
Unit List	CU
Preparer - iTaxStream	SO1
1st Reviewer - iTaxStream	SO2
2nd Reviewer - iTaxStream	SO3

Other Component Codes

Description	Code
Other Component Codes:	
After-Tax Temp Diffs - Amortized	ATTD-A
After-Tax TD List	CATTD
Attachments	ATCH
Book Trial Balance	TBBB
Dataset Types	DST
Deferred Provision Only Adjs	DPOA
Global Attachments	AG
Intercompany Transactions	ICTX
Liability Txns	LIAB
Permanent Differences	PD
Perm Differences - Amortized	PD-A
Roll Forward Liability	RFL
State Attributes	S
State Temporary Differences	STD
Tax Accounts	TA
Tax Adjustments	TADJ
Temporary Differences	TD
Unit Attributes	U

Component Rollup Codes - Deferred

Line	Rollup Code	Line Description
Temporary Differences	TD	Temporary differences balances and activity
NOL Temporary Differences	NOLTD	NOL temporary differences balances and activity
After-Tax Temporary Differences	ATTD	After tax temporary differences balances and activity
State After-App Temp Diffs	SAATD	State after apportionment temporary differences balances and activity
State After-Tax Temp Diffs	SATTD	State after tax temporary differences balances and activity

Component Rollup Codes - ETR

Line	Rollup Code	Line Description
Pre-Tax Book Income	PTBI*	Pre-Tax Book Income from the Unit Details screen
State and Local Taxes	ST*	Computed deductible current state and local taxes
Effect of Rates Different Than Statutory	ERDS*	Impact of the statutory rates for units where their current tax rate differs from the group tax rate defined for the dataset
Permanent Differences	PD	Permanent differences with type of P&L Adjustment
Temporary Differences	TD	Temporary differences entered in the Deferred Provision Only column plus impact of change in deferred rates & impact of difference between current & deferred rates
NOL Temporary Differences	NOLTD	NOL Temporary differences entered in the Deferred Provision Only column plus impact of change in deferred rates & impact of difference between current & deferred rates
Tax Adjustments	TADJ	Tax Adjustments
After-Tax Temporary Differences	ATTD	After tax temporary differences entered in the Deferred Provision Only column
Deferred Provision Only Adjustment	DPOA*	Deferred Provision Only Adj from the Unit Details screen

* These lines on the Effective Tax Rate Report do not have rollup capabilities

Dataset Parameters

Key	Key Type	Key Value	Parameter Function
ADVLIAPOSTING	Alphanumeric	N	Activate (Y) or deactivate (N) auto payable posting
ADVLIAPOSTING	Alphanumeric	Y	Activate (Y) or deactivate (N) auto payable posting
CASENUMBER	Alphanumeric	User Defined Code	Case number to identify the unit when exporting data to compliance systems
EstPymtPctCushion	Whole Number	#	Cushion amount that should be added to the estimated payments
EstPymtRoundFactor	Decimal Number	.#	Rounding factors applied to estimated payments
FEDBENEFITOFSTATE	Alphanumeric	FED	Federal Benefit of State impact in the Federal Rate
FEDBENEFITOFSTATE	Alphanumeric	STATE	Federal Benefit of State impact in the State Rate
USETBPTBI	Alphanumeric	1	Activates the PTBI bridge posting for all income statement accounts
USETBPTBI	Alphanumeric	2	Activates the PTBI bridge posting for accounts with codes beginning with PTBI_

Unit State Dataset Parameters

Key	Key Type	Key Value	Parameter Function
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*

* Currently there are no Unit State Dataset Parameters

Import Error Messages

Import Categories

“incomplete/badly formatted data” – necessary information is missing.

Example:

import NOL temporary differences

incomplete/badly formatted data, sheet #CNOLTD# NOL TempDiffs, line 3

Go back to the page indicated and check that you have entered all the necessary information

Import Numbers

“Badly formatted data” – not enough information for that unit/perm diff/temp diff/etc.; means the same thing as “Incomplete record”; found in #UTA# *Unit Tax Adjustments*, #UTBBS# *Unit Trail BalSheet*

Example:

import state tax adjustments

D1000/NY/STA1000: badly formatted data

→ Check that you have entered information into all of the mandatory fields

“Incomplete record” – not enough information for that unit/perm diff/temp diff/etc.; means the same thing as “Badly formatted data”.

Example:

import temporary differences

D1000/T1000/: incomplete record

→ Check that you have entered information into all of the mandatory fields

- “Key references non-existing categories” – when you have referenced a unit, temp diff, or perm diff that has not yet been created in import_categories.

Example:

import NOL temporary differences

D1000/NOL1000/D: key references non-existing categories

→ Go back to import_categories and create that unit, temp diff, or perm diff in the appropriate page (e.g., #CU# *Units* to create a unit). Then go to import_numbers and input the information for that unit, temp diff, or perm diff in the appropriate page (e.g., #U# *Unit* for a unit, #UPD# *Unit Perm Diffs* for a permanent difference, etc.).

→ If you’ve already created the unit, temp, perm diff, etc., and the error message is still coming up, make sure that you have not entered a space before any of the codes. For example, “ D1000” should be “D1000”.

- “No parent record” – when you have referenced a unit, temp diff, or perm diff that exists (i.e., has been created in import_categories), but for which no record has been created in import_numbers.

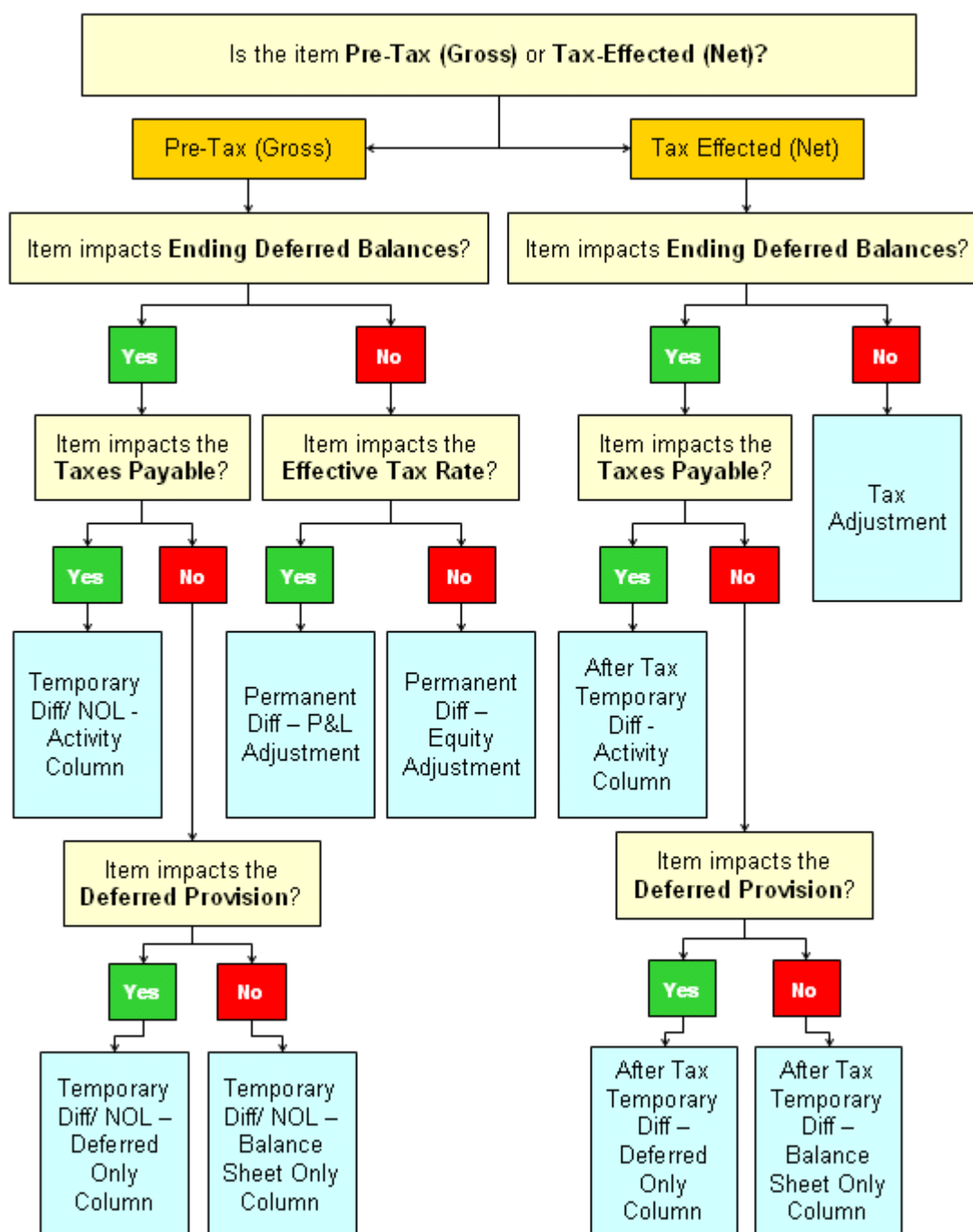
Example:

import NOL temporary differences

D2000/NOL1000/D: no parent record

→ Go to import_numbers and input the information for that unit in the appropriate page (e.g., #U# *Unit* to create a unit record, #UPD# *Unit Temp Diffs* for a temporary difference, etc.).

Where to Enter Items in TaxStream



Entry Column:	Current Tax Provision	Deferred Tax Provision	Ending Deferred Balance	Effective Tax Rate
Activity	✓	✓	✓	✗
Deferred Only	✗	✓	✓	✓
Balance Sheet Only	✗	✗	✓	✗

System Administration

[Manage Users](#)^[121], [Manage Clients](#)^[121], [Manage Assignments](#)^[122], [Manage Passwords](#)^[122], [Import](#)^[123], and [Export](#)^[123] are created and managed in the [Administration](#)^[9] section in the home page. Only [system administrator](#)^[18] have access to this section of the program.

Manage Users

- A new user can be added in Manage Users under [Administration](#)^[8] in the Home Page.
- Each user needs to be established with a unique name to access the software.
- An existing user's username, access level and rights can all be modified. Additionally the user's password can be changed or reset by an [system administrative](#)^[18] user. Hosted solutions may have other password rules.
- To import the users, complete the appropriate fields on the #SU# USERS sheet in the Import Template. Note the user must be a system level administrator.

Entry Fields:

Username/User ID

- This name is a user defined name and can be any combination of alpha & numeric characters including spaces. Where possible it is preferred that a period "." or an underscore "_" is used instead of a space. The unique username created is case sensitive. The name can be edited after it is created.

Real Name

- This name is real name of the user, "John Smith".

Email Address

- Enter the User's Email Address.

Status

- The column named Status requires the following codes: Active = ACT (default) or Inactive = INACT.
- Users cannot be deleted from the system entirely due to audit trail constraints. When the status is inactive it will denied access, but the user name will still display for any historic entries in the audit trail.

Manage Clients

- A new client can be added under Manage Clients under [Administration](#)^[8] in the Home Page .
- Each client needs to be established with a unique name to access the software.
- To import the clients, complete the appropriate fields on the #SC# CLIENT sheet in the Import Template. Note the user must be a system level administrator.

Entry Fields:

Client Code

- This name is a user defined name and can be any combination of alpha & numeric characters including spaces. Where possible it is preferred that a period "." or an underscore "_" is used instead of a space. The unique username created is case sensitive. The name can be edited after it is created.

Client Name

- This name is a user defined name and can be any combination of alpha & numeric characters including spaces. Where possible it is preferred that a period "." or an underscore "_" is used instead of a space. The unique username created is case sensitive.

The name can be edited after it is created.

Manage Assignments

- Each users access to clients, and units can be configured in the Manage Assignments section under [Administration](#) in the home page.
- To import the Client user permissions, complete the appropriate fields on the #CUCP# USER CLIENT PERMISSIONS sheet in the Import Template. Note the user must be a system level administrator.

Entry Fields:

Username/User ID

- This name is a user defined name and can be any combination of alpha & numeric characters including spaces. Where possible it is preferred that a period "." or an underscore "_" is used instead of a space. The unique username created is case sensitive. The name can be edited after it is created.

Client Name

- This name is a user defined name and can be any combination of alpha & numeric characters including spaces. Where possible it is preferred that a period "." or an underscore "_" is used instead of a space. The unique username created is case sensitive. The name can be edited after it is created.
- NOTE: You may want to default so that all units have access to Component Types by using a wild card. If it is later determined that not all units should have access, the wildcard can be changed to a specific assignment.

Power User

- There are two kinds available in online a power user and a wizard user.

Unit List/Code

- This Enter the unit code that you wish to assigned permissions to. The unit code must be in the system or on the #CU# Units spreadsheet. To allow the component to be access by all units then an asterisk (*) may be placed in this field for use as a wild card.

Fas 109

- The client and the unit must be entered for each related member along with the related Action type. There are two Action Codes: G = Grant & D = Deny. A wildcard can be used to assign rights to all users by entering an asterisk "*". The first column grants or denies access to the Fas 109 module.

Fin 48

- The client and the unit must be entered for each related member along with the related Action type. There are two Action Codes: G = Grant & D = Deny. A wildcard can be used to assign rights to all users by entering an asterisk "*". The second column grants or denies access to the Fin 48 module (UTP App).

Manage Passwords

- A password can be generated for new user, changed or reset for an existing user in the Manage password section under [Administration](#) in the home page. Note the user must be a system level administrator in order to reset another users password.

Password

- The password must be at least 7 digits and should have one number, one lowercase, one uppercase, or special character and it can be set to force password change on the next

login.

Import

The system items can be imported when the data is populated on the Client/User/Assignment Import Template. The template is an Excel workbook contains a group of sheets. Each sheet corresponds to a screen found in the Administration section in the home page. Only users with system Administrative rights are able import the template. After the template is imported, the Import Log will capture errors that may have occurred during the import. Note the user must be a system level administrator in order to be able to import.

Export

It may be valuable to export the information listed in the system at any given time. These exports can work as a backup method to secure data as well as shorten the amount of time it takes to do a mass edit. Note the user must be a system level administrator in order to be able to export.

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